



Operating Budget

2016-2017

Central Michigan University
Consolidated Operating and Deferred Maintenance Budget
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Central Michigan University 2016-17 Consolidated Operating Budget Narrative

The operating budget process is designed to link strategic planning with operational planning and provide a perspective of the operating needs of the university. The annual planning process includes a review and update of the operating budget. The process takes into account current projections for enrollment, tuition, other revenue and expenditures for the fiscal year. The planning cycle focuses on the next five years. Divisional planning revolves around university strategic planning with operating budgets developed accordingly. The planning process begins in the fall semester with budget reviews scheduled throughout the spring semester.

Upon completion of the review process, a proposed new year executive summary of the university operating budget is presented to the President of CMU and upon his recommendation approved by the Board of Trustees in June. The divisions/departments are informed of the approved budget and a detailed university operating budget follows. The operating budget includes planned revenue and expenditures for all university operations.

The consolidated budget summary is provided as a comprehensive perspective of the institution's financial resources and obligations, which comprise the total operating budget components of the university.

The operating budget includes a number of schedules, which provide detailed information for the general fund as well as non-general fund budget centers. Page 2 reflects the consolidated budget information by operating unit. The consolidated budget schedules shown on pages 3 and 10 through 29 reflect the revenue and expenditure components by center.

The consolidated budget aggregates \$492,282,498 in total revenue and expenditures, yielding a zero gross margin for 2016-17.

**CENTRAL MICHIGAN UNIVERSITY
2016-2017 OPERATING BUDGET
CONSOLIDATED SUMMARY**

BUDGET	GENERAL FUND	CENTRAL ENERGY FACILITY	PARKING SERVICES	RESIDENCES & AUXILIARY SERVICES	ATHLETICS	COMPUTING SUPPORT	PUBLIC BROADCASTING	TELECOM	COLLEGE OF MEDICINE CLINICAL OPERATIONS	EVENTS & CONFERENCE SERVICES	UNIVERSITY RECREATION	TOTAL
REVENUES												
TUITION, ROOM, & BOARD	284,974,528	-	-	54,513,990	-	-	-	-	-	-	-	339,488,518
STATE APPROPRIATIONS	85,302,500	-	-	-	-	-	-	-	-	-	-	85,302,500
DEPARTMENTAL & ACTIVITY REVENUE	12,550,902	-	2,560,000	23,284,042	6,778,959	-	383,336	-	2,368,512	1,079,097	635,189	49,640,037
INVESTMENT INCOME	2,800,000	-	-	600,000	-	-	-	-	-	-	-	3,400,000
OTHER SOURCES	-	-	-	2,010,693	-	-	4,044,500	8,396,250	-	-	-	14,451,443
TOTAL REVENUES	385,627,930	-	2,560,000	80,408,725	6,778,959	-	4,427,836	8,396,250	2,368,512	1,079,097	635,189	492,282,498
EXPENDITURES												
FACULTY & STAFF SALARIES	161,914,102	1,248,875	283,498	4,905,484	6,369,582	4,468,729	1,830,727	869,612	1,802,058	239,640	934,748	184,867,055
OTHER COMPENSATION	8,766,880	587,201	107,000	9,683,234	2,346,633	1,349,972	300,591	250,000	34,000	391,450	374,766	24,191,727
BENEFITS	72,401,179	547,744	174,760	2,936,245	2,567,649	1,825,472	792,843	419,171	743,906	119,577	406,641	82,935,187
COST OF GOODS SOLD	616,014	-	-	20,036,052	-	-	-	-	-	-	-	20,652,066
SUPPLIES, EQUIPMENT, & OVERHEAD	97,681,881	12,030,462	137,742	22,608,565	16,133,548	4,797,808	3,649,296	6,120,356	681,122	605,407	319,581	164,765,768
DEBT SERVICE	1,920,189	2,669,817	-	4,359,701	1,844,513	-	-	-	-	-	-	10,794,220
CAPITAL - DEFERRED MAINTENANCE	2,756,286	-	-	-	-	-	-	-	-	-	-	2,756,286
ENERGY RE-ALLOCATION	10,749,315	(17,084,099)	-	6,541,636	-	-	-	-	-	-	-	206,852
TOTAL EXPENDITURES	356,805,846	-	703,000	71,070,917	29,261,925	12,441,981	6,573,457	7,659,139	3,261,086	1,356,074	2,035,736	491,169,161
TRANSFERS												
TRANSFERS IN / (OUT):												
SUBSIDIES	(40,013,901)	-	-	(4,599,943)	22,482,966	12,441,981	2,145,621	(701,127)	892,574	276,977	2,372,856	(4,701,996)
GENERAL FUND	11,191,817	-	(994,000)	(3,117,265)	-	-	-	(35,984)	-	-	(972,309)	6,072,259
CAPITAL BUDGET	-	-	(863,000)	(1,620,600)	-	-	-	-	-	-	-	(2,483,600)
TOTAL TRANSFERS	(28,822,084)	-	(1,857,000)	(9,337,808)	22,482,966	12,441,981	2,145,621	(737,111)	892,574	276,977	1,400,547	(1,113,337)
CURRENT YEAR SURPLUS (DEFICIT)	-	-	-	-	-	-	-	-	-	-	-	-

General Fund Budget

REVENUE

The \$396,819,747 budgeted revenue for 2016-17 is a 1.8 percent increase over the 2015-16 budget. The following narrative details the significant changes in revenue. The budgets referred to in this revenue narrative can be found in the revenue summary and revenue detail pages in this document (pp. 11-28).

Net State Appropriations

The 2016-17 total budgeted State appropriation distributed to campus departments is \$85,302,500, based on the Governor's recommended higher education budget. The 2016-17 State appropriation allocation increased 5.2 percent from the fiscal year 2015-16 allocation. This results in an approved total appropriation for 2016-17 of \$85,332,200, including a percentage being specifically designated for Martin Luther King programs and Saginaw Chippewa Tribal College. The 2016-17 State appropriation, the net available for operations is projected to be \$85,078,086.

The general fund revenue summary schedule includes a 5.2 percent partial restoration of State appropriations and includes \$4.2 million of performance funding.

The State appropriation revenue is recognized on an accrual basis as required by the legislation authorizing the funds for Central Michigan University. Tuition, fees, and other revenue, as well as expenses, continue to be recognized on an accrual basis of accounting. Further changes to the 2016-17 base budgets, once known, will be reflected in a mid-year update.

Tuition and Fees – General Fund

This budget reflects an annual average 2.53 percent increase in tuition from the 2015-16 new student, on-campus, undergraduate tuition rates. Overall, CMU undergraduate tuition rates are in the upper quartile for the 15 public state universities.

Graduate in-state tuition rates reflect a 3.98 percent increase. Doctoral in-state tuition rates reflect a 3.64 percent increase. The approved increases bring CMU's graduate and doctoral rates closer to the median graduate/doctoral tuition rates for the 15 public state universities. There was no increase in out-of-state undergraduate, a 3.41 percent increase for graduate and a 3.54 percent increase for doctoral tuition rates.

The on-campus tuition revenue is based on an estimated 2.6 percent decrease in total on-campus credit hours from the original budget for 2015-16. The Office of Institutional Research projection for the 2015-16 original budget was 504,678 credit hours. The actual 2015-16 credit hours were 495,490. The 2016-17 estimated revenue is based on the projected 2016-17 credit hours from the Office of Institutional Research of 491,564. This represents a decrease of .8 percent from the 2015-16 actual enrollments. The projected fall 2016 headcount is 18,937 compared to an actual fall 2015 headcount of 19,280. The off-campus tuition revenue is based on 132,462 credit hours compared to fiscal year 2015-16 budgeted 129,408 credit hours, a 2.36 percent increase.

Both on and off-campus tuition primarily funds individual academic centers. Service centers also receive tuition attributable to credit hours taught by the individual department within the service center.

Under the RCM financial model, all tuition revenue is earned by the academic departments responsible for each course and is distributed directly to these units. The academic department is also responsible for direct costs associated with each course.

On the following page are tables outlining the approved tuition rates for undergraduates, graduates, Michigan residents and non-residents, as well as a table showing the change in cost for a full-time undergraduate Michigan resident for tuition.

The incoming residence hall student's room and board rates increased 3.5 percent for 2016-17 from \$9,088 to \$9,406 with an unlimited meal plan. The incoming full-time Michigan undergraduate student who enrolls in 30 credit hours, lives in a residence hall, and chooses the unlimited meal plan will see a 2.95 percent increase in the total cost of tuition and room and board compared to the 2015-16 rates.

Investment Income

For the 2016-17 budget the projected annual investment income remains at \$2,800,000 and will be used to partially fund the base operating budget.

Department and Activity Revenue

Revenue is attributed to the budget center that earns it. The 2015-16 original department and activity revenue budget was \$15,224,090. This same category increases by 0.83 percent for 2016-17 to a total of \$15,350,902.

FY 2016-2017 Changes in Tuition Rates

Undergraduate Tuition Rate Schedule On Campus			
	2016-2017 Rate	2015-2016 Rate	Percent Change
Undergraduate - MI Resident	\$405	\$395	2.53%
Undergraduate - Out of State Resident	\$789	\$789	0.00%

Residential Hall Rates - Based on a 19-Meal Plan				
	2016-2017	2015-2016	Amount Change	Percent Change
Res. Hall Unlimited Meal Plan	\$9,406	\$9,088	\$318	3.50%

Undergraduate Tuition & Fees Comparison - MI Resident Based on HEIDI Reporting by Class Level				
	2016-2017 Rate	2015-2016 Rate	Amount Change	Percent Change
Tuition	\$12,150	\$11,850	\$300	2.53%
Mandatory Fees	\$0	\$0	\$0	0.00%
Total Tuition & Mandatory Fees	\$12,150	\$11,850	\$300	2.53%

Masters/Specialist & Doctoral Rates				
	2016-2017 Rate	2015-2016 Rate	Amount Change	Percent Change
Masters/Specialist - Resident	\$548	\$527	\$21	3.98%
Doctoral - Resident	\$627	\$605	\$22	3.64%
Masters/Specialist - Out of State Resident	\$819	\$792	\$27	3.41%
Doctoral - Out of State Resident	\$906	\$875	\$31	3.54%

EXPENDITURES

The university expenditures are classified into seven major categories with personnel services comprising about two-thirds of the expenditure base. The major expenditure categories are:

- Faculty Salaries
- Staff Salaries
- Other Compensation
- Benefits
- Cost of Goods Sold
- Supplies & Equipment
- Overhead

A number of issues will impact numerous functional expenditure categories in the 2015-16 fiscal year budgets:

1. The “other compensation” section of the budget did not receive any general increase, and has not received a general across-the-board increase since the 1985-86 fiscal year. Funds were allocated in 1989, 1992 and 2009 to address minimum wage increases. No additional funds were allocated for minimum wage increases since 2009.

Any individual budget adjustments have been included; as approved through the annual budget review process or reallocations made by department directors.

2. The supplies & equipment category has not received any general across-the-board increase since the 1991-92 fiscal year. Instead of applying across-the-board increases, unique needs have been addressed individually. The supplies and equipment category covers expenditures such as supplies – office and maintenance, equipment, contracted services, postage, printing, travel, and telephone.
3. University contributions to employee benefit programs are funded through central administration and then allocated/budgeted at the individual department level. Benefit budgets are zero-based for all filled positions. Vacant positions are budgeted at the prior incumbent’s salary and benefit levels. Benefits include coverage for health, dental, prescription, life insurance, long-term disability, and retirement.

Staff Positions

The 2016-17 general fund staff FTE (full-time equivalent) includes the following components:

Budgeted Positions	1,088.188
Soft Funded Positions	<u>164.285</u>
Total Staff	<u>1,252.473</u>

The number of budgeted general fund staff positions has increased by 14.7 FTE, a 1.37 percent increase from the 2015-16 original budgeted level of 1,073.488 FTE. Soft funded positions increased by 13.54 FTE for a total increase of 28.24 in FTE. Account directors, through the use of their departmental resources, create soft funded positions, and are responsible for all salaries and benefits associated with the positions, as well as future compensation increases. All budgeted positions were funded by reallocation of existing funds.

Faculty Positions

The 2016-17 general fund budget includes 796 regular and medical faculty positions.

As of June, 2016, 50 new regular and medical faculty have been hired to begin in 2016, and 37 positions were vacated during the prior year due to retirement or resignation. The number of positions filled by regular or medical faculty this fall is projected at 726, a net increase of 15 from the 2015-16 fiscal year and a net increase of 11 over 2014-15. Effective with the 2015-16 fiscal year, all medical faculty are included in this category.

Regular & Medical Faculty	2013-14	2014-15	2015-16	2016-17
Total Positions	776	800	814	796
Filled Positions	706	715	711	726
Budgeted FTE	795.52	822.90	839.40	822.06

The number of regular and fixed-term faculty FTE (full-time equivalent) employed by CMU during 2015-16 is 1,175.72. Employed FTE includes summer assignments, grant assignments, and overloads, but excludes leaves without pay, reduced assignments, and supplemental Global Campus assignments. The 2015-16 faculty FTE decreased 4.79 FTE over the 2014-15 FTE.

Faculty Employed FTE	2012-13	2013-14	2014-15	2015-16
Regular Faculty	712.17	770.11	779.70	764.54
Fixed-Term Faculty	369.43	376.00	400.81	411.18
Total Employed FTE	1,081.60	1,146.11	1,180.51	1,175.72

**CENTRAL MICHIGAN UNIVERSITY
2016-2017 OPERATING BUDGET
GENERAL FUND OPERATING BUDGET SUMMARY OF DETAILED ALLOCATIONS**

ACCOUNT NAME	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN		
	TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL					NON-PERSONNEL			TOTAL EXPENSES				
					FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD					
ACADEMIC CENTERS																	
BUSINESS ADMINISTRATION	41,678,592	12,742,697	158,500	54,579,789	15,714,465	1,187,611	133,634	5,760,955	22,796,665	-	2,432,092	-	25,228,757	(29,351,032)	-		
COMMUNICATION & FINE ARTS	29,573,571	9,836,221	39,165	39,448,957	10,860,738	1,437,688	117,691	5,060,899	17,477,016	-	1,507,619	-	18,984,635	(20,464,322)	-		
EDUCATION & HUMAN SERVICES	37,533,393	12,450,107	-	49,983,500	11,951,825	2,164,939	23,874	5,566,781	19,707,419	-	777,319	-	20,484,738	(29,498,762)	-		
HEALTH PROFESSIONS	31,188,703	9,394,201	254,991	40,837,895	10,741,426	2,011,323	59,500	5,235,940	18,048,189	-	765,363	-	18,813,552	(22,024,343)	-		
HUMANITIES, SOCIAL & BEHAV SCIENCES	64,531,211	20,387,911	143,980	85,063,102	20,926,680	1,588,159	452,769	9,230,733	32,198,341	-	925,676	-	33,124,017	(51,939,085)	-		
MEDICINE	16,651,547	-	236,000	16,887,547	5,741,434	5,445,824	131,550	4,013,782	15,332,590	-	8,934,349	-	24,266,939	7,379,392	-		
SCIENCE & ENGINEERING	51,303,763	16,314,489	275,500	67,893,752	20,544,781	2,594,892	397,199	9,477,410	33,014,282	-	2,956,219	-	35,970,501	(31,923,251)	-		
ACADEMIC CENTERS SUBTOTAL	272,460,780	81,125,626	1,108,136	354,694,542	96,481,349	16,430,436	1,316,217	44,346,500	158,574,502	-	18,298,637	-	176,873,139	(177,821,403)	-		
QUASI-ACADEMIC CENTERS																	
PROVOST & MSA	11,046,823	3,491,430	-	14,538,253	1,821,266	519,067	88,204	571,859	3,000,396	-	768,167	-	3,768,563	(10,769,690)	-		
QUASI-ACADEMIC CENTERS SUBTOTAL	11,046,823	3,491,430	-	14,538,253	1,821,266	519,067	88,204	571,859	3,000,396	-	768,167	-	3,768,563	(10,769,690)	-		
ACADEMIC & QUASI-ACADEMIC CENTERS TOTAL	283,507,603	84,617,056	1,108,136	369,232,795	98,302,615	16,949,503	1,404,421	44,918,359	161,574,898	-	19,066,804	-	180,641,702	(188,591,093)	-		
SERVICE CENTERS																	
ACADEMIC ADMINISTRATION	616,014	197,791	611,309	1,425,114	48,000	9,352,411	1,435,790	4,152,284	14,988,485	616,014	5,709,559	-	21,314,058	19,888,944	-		
CHARTER SCHOOLS	-	-	6,459,809	6,459,809	-	-	4,251,102	-	4,251,102	-	2,191,922	516,785	6,959,809	500,000	-		
INSTITUTIONAL DIVERSITY	-	224,414	-	224,414	45,486	583,498	12,316	295,294	936,594	-	474,793	-	1,411,387	1,186,973	-		
LIBRARY	58,320	22,762	73,700	154,782	1,252,784	2,324,313	307,400	1,582,799	5,467,296	-	5,437,032	-	10,904,328	10,749,546	-		
RESEARCH & GRADUATE STUDIES	-	-	750,000	750,000	1,369,894	1,230,984	62,278	1,665,976	4,329,132	-	2,202,110	-	6,531,242	5,781,242	-		
ENROLLMENT & STUDENT SERVICES	792,591	240,477	2,135,700	3,168,768	436,276	10,633,083	534,868	5,286,130	16,890,357	-	6,229,116	-	23,119,473	19,950,705	-		
SCHOLARSHIPS & FINANCIAL AID	-	-	-	-	-	-	-	-	-	-	41,571,996	-	41,571,996	41,571,996	-		
FACILITIES MANAGEMENT	-	-	91,000	91,000	-	5,381,321	274,595	2,960,597	8,616,513	-	13,587,131	-	22,203,644	22,112,644	-		
FINANCE & ADMINISTRATIVE SERVICES	-	-	42,800	42,800	-	2,162,820	120,385	986,603	3,269,808	-	445,553	-	3,715,361	3,672,561	-		
FINANCIAL SERVICES AND REPORTING	-	-	987,994	987,994	-	4,066,498	42,388	2,013,975	6,122,861	-	3,889,935	-	10,012,796	9,024,802	-		
GOVERNMENT & EXTERNAL RELATIONS	-	-	-	-	-	368,423	-	104,901	473,324	-	109,553	-	582,877	582,877	-		
HUMAN RESOURCES	-	-	-	-	-	1,705,394	7,800	5,386,788	7,099,982	-	946,609	-	8,046,591	8,046,591	-		
PRESIDENT'S OFFICE	-	-	-	-	-	3,973,323	42,341	1,587,456	5,603,120	-	7,767,206	-	13,370,326	13,370,326	-		
UNIVERSITY ADVANCEMENT	-	-	-	-	-	2,203,518	220,954	1,034,217	3,458,689	-	576,450	-	4,035,139	4,035,139	-		
CENTRAL ADMINISTRATION	-	-	3,090,454	3,090,454	-	-	-	-	-	-	10,917,517	(8,532,400)	2,385,117	(705,337)	-		
SERVICE CENTERS SUBTOTAL	1,466,925	685,444	14,242,766	16,395,135	3,152,440	43,985,586	7,312,217	27,057,020	81,507,263	616,014	102,056,482	(8,015,615)	176,164,144	159,769,009	-		
SUBSIDIZED AUXILIARY CENTERS																	
ATHLETICS SUBSIDY	-	-	-	-	-	-	-	-	-	-	22,482,966	-	22,482,966	22,482,966	-		
COMPUTING SUPPORT SUBSIDY	-	-	-	-	-	-	-	-	-	-	11,780,296	-	11,780,296	11,780,296	-		
PUBLIC BROADCASTING SUBSIDY	-	-	-	-	-	-	-	-	-	-	2,145,621	-	2,145,621	2,145,621	-		
TELECOM SUBSIDY	-	-	-	-	-	-	-	-	-	-	62,611	-	62,611	62,611	-		
COLLEGE OF MEDICINE - CLINICAL OPERATIONS SUBSIDY	-	-	-	-	-	-	-	-	-	-	892,574	-	892,574	892,574	-		
EVENTS & CONFERENCE SERVICES	-	-	-	-	-	-	-	-	-	-	276,977	-	276,977	276,977	-		
UNIVERSITY RECREATION	-	-	-	-	-	-	-	-	-	-	2,372,856	-	2,372,856	2,372,856	-		
SUBSIDIZED AUXILIARY CENTERS SUBTOTAL	-	-	-	-	-	-	-	-	-	-	40,013,901	-	40,013,901	40,013,901	-		
GENERAL FUND TOTAL	284,974,528	85,302,500	15,350,902	385,627,930	101,455,055	60,935,089	8,716,638	71,975,379	243,082,161	616,014	161,137,187	(8,015,615)	396,819,747	11,191,817	-		

**CENTRAL MICHIGAN UNIVERSITY
2016-2017 OPERATING BUDGET
DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL							
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
ACADEMIC DIVISION																	
ACADEMIC CENTERS																	
<u>BUSINESS ADMINISTRATION</u>																	
ACCOUNTING	21200	4,308,174	1,349,173	20,775	5,678,122	2,203,741	41,459	7,500	737,201	2,989,901	-	40,000	-	3,029,901	(2,648,221)	-	
ACCOUNTING-GLOBALCAMPUS	31200	587,718	264,986	-	852,704	119,000	-	-	17,850	136,850	-	1,915	-	138,765	(713,939)	-	
ECONOMICS	21210	5,413,912	1,344,639	-	6,758,551	2,134,713	38,702	7,500	820,542	3,001,457	-	45,000	-	3,046,457	(3,712,094)	-	
ECONOMICS-GLOBALCAMPUS	31210	429,953	173,329	-	603,282	70,440	-	-	9,150	79,590	-	15,450	-	95,040	(508,242)	-	
ENTREPRENEURSHIP DEPARTMENT	21211	769,975	389,565	-	1,159,540	518,020	38,556	7,500	209,202	773,278	-	32,500	-	805,778	(353,762)	-	
ENTREPRENEURSHIP-GLOBALCAMPUS	31211	291,760	71,817	-	363,577	46,750	-	-	4,675	51,425	-	-	-	51,425	(312,152)	-	
BUSINESS TUITION REVENUE	21212	81,163	1,044,595	96,000	1,221,758	-	-	-	-	-	-	-	-	-	(1,221,758)	-	
BUSINESS-GLOBALCAMPUS	31212	256,530	61,570	-	318,100	105,050	-	-	23,525	128,575	-	10,125	-	138,700	(179,400)	-	
MBA TUITION REVENUE	21213	1,638	147,079	-	148,717	-	-	-	-	-	-	-	-	-	(148,717)	-	
MBA-GLOBALCAMPUS	31213	813,922	149,303	-	963,225	285,380	-	-	68,490	353,870	-	35,000	-	388,870	(574,355)	-	
ISABELLA BANK INSTITUTE ENTREPRENEURSH	21220	-	-	-	-	-	38,013	7,500	21,649	67,162	-	42,500	-	109,662	109,662	-	
BUSINESS INFO SYSTEMS	21230	8,667,282	1,649,000	41,725	10,358,007	2,926,717	43,882	7,500	1,118,006	4,096,105	-	40,000	-	4,136,105	(6,221,902)	-	
BUSINESS INFO SYSTEMS-GLOBALCAMPUS	31230	1,084,296	251,818	-	1,336,114	215,670	-	-	47,610	263,280	-	10,450	-	273,730	(1,062,384)	-	
MANAGEMENT	21240	4,113,307	1,176,891	-	5,290,198	1,903,448	42,817	7,500	659,779	2,613,544	-	40,000	-	2,653,544	(2,636,654)	-	
MANAGEMENT-GLOBALCAMPUS	31240	2,485,504	816,542	-	3,302,046	414,970	-	-	65,600	480,570	-	44,475	-	525,045	(2,777,001)	-	
MARKETING & HOSP SERVICES	21250	5,928,357	1,817,357	-	7,745,714	2,376,005	35,193	7,500	885,674	3,304,372	-	47,500	-	3,351,872	(4,393,842)	-	
MARKETING & HOSP SERVICES-GLOBALCAMPUS	31250	962,773	281,861	-	1,244,634	155,700	-	-	28,050	183,750	-	14,000	-	197,750	(1,046,884)	-	
FINANCE & LAW	21280	4,943,508	1,593,186	-	6,536,694	2,128,501	34,149	7,500	716,326	2,886,476	-	42,500	-	2,928,976	(3,607,718)	-	
FINANCE & LAW-GLOBALCAMPUS	31280	538,820	159,986	-	698,806	85,860	-	-	9,520	95,380	-	450	-	95,830	(602,976)	-	
TECHNOLOGY SERVICES	24420	-	-	-	-	-	-	-	-	-	-	125,000	-	125,000	125,000	-	
DEVE OFFICER-BUSINESS ADMINISTRATION	24626	-	-	-	-	-	85,759	-	40,983	126,742	-	47,500	-	174,242	174,242	-	
DEAN-COLLEGE OF BUSINESS	24627	-	-	-	-	-	643,856	28,634	207,997	880,487	-	75,000	-	955,487	955,487	-	
COLLEGE OF BUS PROG ACT	24628	-	-	-	-	-	28,600	7,500	15,175	51,275	-	1,620,227	-	1,671,502	1,671,502	-	
STUDENT SERVICES - CBA	24634	-	-	-	-	-	116,625	12,500	46,859	175,984	-	47,500	-	223,484	223,484	-	
SAP UNIV ALLIANCE PROG	24705	-	-	-	-	24,500	-	25,000	7,092	56,592	-	55,000	-	111,592	111,592	-	
BUSINESS ADMINISTRATION SUBTOTAL		41,678,592	12,742,697	158,500	54,579,789	15,714,465	1,187,611	133,634	5,760,955	22,796,665	-	2,432,092	-	25,228,757	(29,351,032)	-	
<u>COMMUNICATION & FINE ARTS</u>																	
ART & DESIGN	21602	3,342,934	1,264,188	-	4,607,122	1,272,606	137,408	10,000	576,806	1,996,820	-	76,056	-	2,072,876	(2,534,246)	-	
ART-GLOBALCAMPUS	31602	405,260	175,422	-	580,682	52,800	-	-	4,150	56,950	-	1,150	-	58,100	(522,582)	-	
BROADCAST & CINEMATIC ART	21603	4,557,896	1,444,406	-	6,002,302	1,492,432	191,313	-	708,314	2,392,059	-	100,598	-	2,492,657	(3,509,645)	-	
BROADCAST & CINEMATIC ART-GLOBALCAMPUS	31603	179,075	21,584	-	200,659	25,330	-	-	4,010	29,340	-	600	-	29,940	(170,719)	-	
BCA LAB EQUIPMENT	21604	-	-	-	-	-	-	-	-	-	-	82,000	-	82,000	82,000	-	
IPR CURRICULUM	21620	230,996	89,346	-	320,342	45,516	-	-	15,444	60,960	-	5,000	-	65,960	(254,382)	-	
CCFA TECHNOLOGY	21621	-	-	-	-	-	-	-	-	-	-	150,000	-	150,000	150,000	-	
MEDIA DESIGN PROD & TECH	21622	21,465	3,663	-	25,128	2,940	-	-	588	3,528	-	1,000	-	4,528	(20,600)	-	
JOURNALISM	21638	4,316,036	1,357,589	-	5,673,625	1,465,474	44,174	13,000	628,708	2,151,356	-	68,809	-	2,220,165	(3,453,460)	-	
JOURNALISM-GLOBALCAMPUS	31638	591,358	220,814	-	812,172	89,100	-	-	8,460	97,560	-	350	-	97,910	(714,262)	-	
MUSIC EVENTS	21646	-	-	-	-	-	-	19,500	-	19,500	-	35,000	-	54,500	54,500	-	
MUSIC	21647	4,524,573	1,573,563	39,165	6,137,301	3,247,902	281,245	32,470	1,538,804	5,100,421	-	53,378	-	5,153,799	(983,502)	-	
MUSIC-GLOBALCAMPUS	31647	391,295	127,021	-	518,316	77,463	-	-	15,490	92,953	-	2,500	-	95,453	(422,863)	-	
MUSIC ACTIVITIES	21648	-	-	-	-	-	-	-	-	-	-	40,800	-	40,800	40,800	-	
MUSIC EQUIP REPL	21649	-	-	-	-	-	-	-	-	-	-	125,000	-	125,000	125,000	-	
MUSIC THEATRE	21660	-	-	-	-	-	-	-	-	-	-	15,000	-	15,000	15,000	-	
COMMUNICATION & DRAMATIC ARTS	21670	8,623,572	2,792,447	-	11,416,019	2,581,095	182,344	23,721	1,229,203	4,016,363	-	47,000	-	4,063,363	(7,352,656)	-	

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ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES								TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL						
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD			
COMMUNICATION & DRAMATIC ARTS-GLOBALCA	31670	2,389,111	766,178	-	3,155,289	388,080	-	-	54,380	442,460	-	51,370	-	493,830	(2,661,459)	-
COMMUNICATION & DRAMATIC ACTIVIT	21671	-	-	-	-	-	-	-	-	-	-	60,000	-	60,000	60,000	-
CCFA DEVELOPMENT	24666	-	-	-	-	-	55,428	-	29,379	84,807	-	60,000	-	144,807	144,807	-
DEAN-COMMUNIC & FINE ARTS	24667	-	-	-	-	120,000	545,776	15,000	247,163	927,939	-	75,000	-	1,002,939	1,002,939	-
COMMUNIC & FINE ARTS PROG	24668	-	-	-	-	-	-	4,000	-	4,000	-	407,008	-	411,008	411,008	-
MUSIC-BAND	25813	-	-	-	-	-	-	-	-	-	-	50,000	-	50,000	50,000	-
COMMUNICATION & FINE ARTS SUBTOTAL		29,573,571	9,836,221	39,165	39,448,957	10,860,738	1,437,688	117,691	5,060,899	17,477,016	-	1,507,619	-	18,984,635	(20,464,322)	-
<u>EDUCATION & HUMAN SERVICES</u>																
TEACHER ED & PROF DEVEL	21300	4,220,164	2,306,036	-	6,526,200	2,669,081	99,583	712	1,138,180	3,907,556	-	50,000	-	3,957,556	(2,568,644)	-
TEACHER ED & PROF DEVEL-GLOBALCAMPUS	31300	4,604,712	1,249,799	-	5,854,511	941,720	-	-	256,100	1,197,820	-	70,350	-	1,268,170	(4,586,341)	-
EHS CENTER FOR CLINICAL EXPERIENCES	21323	-	-	-	-	-	214,205	-	119,036	333,241	-	75,000	-	408,241	408,241	-
COUNSELING & SPEC EDUC	21340	2,340,558	951,629	-	3,292,187	1,206,346	45,531	223	519,175	1,771,275	-	36,000	-	1,807,275	(1,484,912)	-
COUNSELING & SPEC EDUC-GLOBALCAMPUS	31340	1,467,247	366,541	-	1,833,788	268,650	-	-	46,250	314,900	-	56,480	-	371,380	(1,462,408)	-
EDUCATIONAL LDRSHIP GENERAL ACCOUNT	21350	739,167	150,131	-	889,298	1,198,271	60,528	209	556,246	1,815,254	-	30,000	-	1,845,254	955,956	-
EDUCATIONAL LDRSHIP D70 ACCOUNT-GLOBCA	31350	2,638,332	489,245	-	3,127,577	487,750	-	-	131,860	619,610	-	29,865	-	649,475	(2,478,102)	-
HUMAN ENVIRONMENTAL STUDI	21360	11,746,480	3,733,916	-	15,480,396	3,553,271	295,129	6,288	1,586,574	5,441,262	-	57,000	-	5,498,262	(9,982,134)	-
HUMAN ENVIRONMENTAL STUDI-GLOBALCAMPUS	31360	3,271,690	828,403	-	4,100,093	523,160	-	-	72,170	595,330	-	2,300	-	597,630	(3,502,463)	-
REC PARKS & LEISURE SERV	21391	5,716,345	1,814,784	-	7,531,129	1,040,206	145,205	15,278	525,432	1,726,121	-	57,000	-	1,783,121	(5,748,008)	-
REC PARKS & LEISURE SERV-GLOBALCAMPUS	31391	788,698	559,623	-	1,348,321	63,370	-	-	8,710	72,080	-	300	-	72,380	(1,275,941)	-
DEVELOPMENT OFFICER-EDUCATION & HUMAN	24635	-	-	-	-	-	34,333	-	16,748	51,081	-	18,000	-	69,081	69,081	-
DEAN-EDUCATION & HUMAN SE	24636	-	-	-	-	-	623,806	419	240,069	864,294	-	40,000	-	904,294	904,294	-
EDUC & HUMAN SERV PROG AC	24638	-	-	-	-	-	-	-	-	-	-	137,524	-	137,524	137,524	-
EHS TECHNOLOGY OPERATIONS	24644	-	-	-	-	-	-	-	-	-	-	45,000	-	45,000	45,000	-
DISNEY PROGRAM	24670	-	-	-	-	-	46,280	184	18,127	64,591	-	32,500	-	97,091	97,091	-
CHILD DEVELOPMENT LEARNING LAB	24671	-	-	-	-	-	325,211	-	184,941	510,152	-	-	-	510,152	510,152	-
EHS-CSS ADMINISTRATION	24755	-	-	-	-	-	275,128	561	147,163	422,852	-	40,000	-	462,852	462,852	-
EDUCATION & HUMAN SERVICES SUBTOTAL		37,533,393	12,450,107	-	49,983,500	11,951,825	2,164,939	23,874	5,566,781	19,707,419	-	777,319	-	20,484,738	(29,498,762)	-
<u>HEALTH PROFESSIONS</u>																
SCHOOL OF HEALTH SCIENCES	21810	9,538,615	3,074,046	102,809	12,715,470	2,869,877	122,844	23,000	1,322,099	4,337,820	-	32,509	-	4,370,329	(8,345,141)	-
SCHOOL OF HEALTH SCIENCES-GLOBALCAMPUS	31810	2,833,101	907,937	-	3,741,038	453,500	-	-	68,025	521,525	-	12,071	-	533,596	(3,207,442)	-
ATHLETIC TRAINING PROGRAM	21820	696,600	260,146	5,105	961,851	471,791	30,835	2,000	211,520	716,146	-	5,335	-	721,481	(240,370)	-
PHYSICIAN'S ASSISTANT	21830	2,351,398	696,499	40,234	3,088,131	1,100,277	101,347	5,000	436,427	1,643,051	-	26,461	-	1,669,512	(1,418,619)	-
PHYSICAL THERAPY PROGRAM	21840	4,118,389	723,053	61,117	4,902,559	1,602,761	59,359	4,000	692,884	2,359,004	-	170,474	-	2,529,478	(2,373,081)	-
HPB EQUIP REPAIR & REPLACEMENT	21849	-	-	-	-	-	-	-	-	-	-	244,006	-	244,006	244,006	-
DOCTOR OF HEALTHCARE ADMIN PRGM-GLOBCA	31850	1,060,211	168,227	-	1,228,438	902,607	35,047	4,000	321,480	1,263,134	-	9,678	-	1,272,812	44,374	-
HEALTH PROFESSIONS - GENERAL INSTRUCTI	21851	324,069	80,451	-	404,520	101,015	-	-	25,472	126,487	-	4,629	-	131,116	(273,404)	-
PHYSICAL ED & SPORT	21880	4,666,463	1,678,869	45,674	6,391,006	1,211,426	51,598	7,500	539,284	1,809,808	-	18,985	-	1,828,793	(4,562,213)	-
PHYSICAL ED & SPORT-GLOBALCAMPUS	31880	92,062	111,628	52	203,742	11,520	-	-	2,475	13,995	-	494	-	14,489	(189,253)	-
COMMUNICATION DISORDERS	21890	5,507,795	1,681,180	-	7,188,975	2,016,652	669,967	4,000	1,244,379	3,934,998	-	11,814	-	3,946,812	(3,242,163)	-
COMMUNICATION DISORDERS-GLOBALCAMPUS	31890	-	12,165	-	12,165	-	-	-	-	-	-	-	-	-	(12,165)	-
CHP CARLS CENTER	23030	-	-	-	-	-	164,406	-	85,540	249,946	-	2,043	-	251,989	251,989	-
DEVE OFFICER-HEALTH PROFESSIONS	24685	-	-	-	-	-	38,250	-	12,679	50,929	-	7,428	-	58,357	58,357	-
DEAN-HEALTH PROFESSIONS	24687	-	-	-	-	-	575,388	10,000	196,781	782,169	-	6,900	-	789,069	789,069	-
HEALTH PROFESSIONS PROG	24688	-	-	-	-	-	48,960	-	26,526	75,486	-	184,036	-	259,522	259,522	-
HEALTH PROFESSIONS RECRUI	24689	-	-	-	-	-	-	-	-	-	-	7,000	-	7,000	7,000	-
CHP ADMISSIONS & ENROLLMENT MANAGEMENT	24691	-	-	-	-	-	113,322	-	50,369	163,691	-	6,500	-	170,191	170,191	-
HEALTH TECHNOLOGY GROUP	24692	-	-	-	-	-	-	-	-	-	-	15,000	-	15,000	15,000	-
HEALTH PROFESSIONS SUBTOTAL		31,188,703	9,394,201	254,991	40,837,895	10,741,426	2,011,323	59,500	5,235,940	18,048,189	-	765,363	-	18,813,552	(22,024,343)	-

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ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES								TRANSFERS IN / (OUT)	GROSS MARGIN		
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL							
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD			TOTAL EXPENSES	
<u>HUMANITIES, SOCIAL & BEHAV SCIENCES</u>																	
HSBS NON-DEPARTMENTAL	21714	209,663	93,270	-	302,933	-	-	-	-	-	-	-	-	-	-	(302,933)	-
ENGLISH	21715	10,920,106	3,392,578	42,340	14,355,024	3,615,312	65,039	5,000	1,574,547	5,259,898	-	65,000	-	5,324,898	(9,030,126)	-	
ENGLISH-GLOBALCAMPUS	31715	1,557,165	430,030	-	1,987,195	270,000	-	-	49,500	319,500	-	9,050	-	328,550	(1,658,645)	-	
ENGLISH LANGUAGE INSTITUTE	21716	3,898,582	724,144	-	4,622,726	718,753	33,814	62,500	404,053	1,219,120	-	6,400	-	1,225,520	(3,397,206)	-	
WRITING CENTER	21717	-	-	-	-	77,814	38,491	140,000	67,701	324,006	-	5,000	-	329,006	329,006	-	
PSYCHOLOGY	21720	9,362,429	3,176,953	-	12,539,382	4,271,076	181,692	17,000	2,177,968	6,647,736	-	57,000	-	6,704,736	(5,834,646)	-	
PSYCHOLOGY-GLOBALCAMPUS	31720	4,852,258	1,432,415	-	6,284,673	848,000	-	-	127,200	975,200	-	13,850	-	989,050	(5,295,623)	-	
PSYCHOLOGY INTERN SUPERV	21721	-	-	-	-	-	-	-	-	-	-	1,000	-	1,000	1,000	-	
MUSEUM STUDIES	21730	212,315	63,706	-	276,021	62,618	15,487	-	31,330	109,435	-	3,000	-	112,435	(163,586)	-	
CMU/STRATHCLYDE HIST PHD	21732	-	-	-	-	-	-	-	-	-	-	6,500	-	6,500	6,500	-	
HISTORY	21735	5,002,493	1,477,851	-	6,480,344	1,596,782	57,573	4,000	747,667	2,406,022	-	31,000	-	2,437,022	(4,043,322)	-	
HISTORY-GLOBALCAMPUS	31735	368,270	118,125	-	486,395	62,700	-	-	6,270	68,970	-	2,350	-	71,320	(415,075)	-	
FOREIGN LANG LIT & CULT	21740	3,567,133	1,207,851	-	4,774,984	1,561,780	39,850	7,000	598,094	2,206,724	-	26,500	-	2,233,224	(2,541,760)	-	
FOREIGN LANG LIT & CULT-GLOBALCAMPUS	31740	97,785	63,140	-	160,925	25,000	-	-	5,500	30,500	-	-	-	30,500	(130,425)	-	
MILITARY SCIENCE	21745	194,308	81,672	-	275,980	-	40,101	2,000	22,158	64,259	-	13,000	-	77,259	(198,721)	-	
POLITICAL SCIENCE	21750	2,996,495	930,830	8,468	3,935,793	1,461,811	34,650	4,200	681,836	2,182,497	-	35,000	-	2,217,497	(1,718,296)	-	
POLITICAL SCIENCE-GLOBALCAMPUS	31750	2,939,326	1,109,304	-	4,048,630	701,020	51,162	-	133,190	885,372	-	138,125	-	1,023,497	(3,025,133)	-	
PHILOSOPHY & RELIGION	21755	5,157,640	1,801,834	33,872	6,993,346	1,530,362	44,049	6,000	658,046	2,238,457	-	24,500	-	2,262,957	(4,730,389)	-	
PHILOSOPHY & RELIGION-GLOBALCAMPUS	31755	2,918,193	862,981	-	3,781,174	429,200	-	-	60,530	489,730	-	12,000	-	501,730	(3,279,444)	-	
SOCIOLOGY ANTHROPOLOGY & SOCIAL WORK	21765	8,132,215	2,865,179	-	10,997,394	2,748,851	74,939	-	1,127,395	3,951,185	-	45,000	-	3,996,185	(7,001,209)	-	
SOCIOLOGY ANTHRO & SOCIAL WORK-GLOBALC	31765	1,831,925	436,876	-	2,268,801	247,500	-	-	21,050	268,550	-	5,720	-	274,270	(1,994,531)	-	
WOMENS STUDIES	21770	42,930	81,759	-	124,689	17,942	-	1,500	7,568	27,010	-	3,000	-	30,010	(94,679)	-	
NEUROSCIENCE	21775	269,980	37,413	-	307,393	171,822	-	3,000	153,113	327,935	-	250,000	-	577,935	270,542	-	
THE MUSEUM OF CULTURAL & NATURAL HISTO	24240	-	-	-	-	68,386	56,153	25,000	62,959	212,498	-	20,000	-	232,498	232,498	-	
COLLEGE DEVELOPMENT OFFICE EXPENSES	24676	-	-	-	-	-	46,474	-	14,697	61,171	-	45,000	-	106,171	106,171	-	
DEAN-HUMAN SOCIAL & BEHAV	24677	-	-	59,300	59,300	-	689,731	12,000	293,520	995,251	-	75,000	-	1,070,251	1,010,951	-	
HUMAN SOC & BEHAV PROG	24678	-	-	-	-	439,951	-	162,250	139,226	741,427	-	-	-	741,427	741,427	-	
HUMAN SOC & BEHAV RECRUI	24679	-	-	-	-	-	-	-	-	-	-	15,000	-	15,000	15,000	-	
SCHL PUBLIC SERVICE & GLOBAL CITIZENSH	24680	-	-	-	-	-	15,873	-	11,352	27,225	-	5,000	-	32,225	32,225	-	
SOCIAL WORK	24734	-	-	-	-	-	103,081	1,319	54,263	158,663	-	12,681	-	171,344	171,344	-	
HUMANITIES, SOCIAL & BEHAV SCIENCES SUBTOTAL		64,531,211	20,387,911	143,980	85,063,102	20,926,680	1,588,159	452,769	9,230,733	32,198,341	-	925,676	-	33,124,017	(51,939,085)	-	
<u>MEDICINE</u>																	
ADMIN & FINANCE-GENERAL ADMIN	1001000000	16,651,547	-	236,000	16,887,547	5,741,434	5,445,824	131,550	4,013,782	15,332,590	-	8,934,349	-	24,266,939	7,379,392	-	
MEDICINE SUBTOTAL		16,651,547	-	236,000	16,887,547	5,741,434	5,445,824	131,550	4,013,782	15,332,590	-	8,934,349	-	24,266,939	7,379,392	-	
<u>SCIENCE & TECHNOLOGY</u>																	
BIOLOGY	21100	8,223,726	2,786,959	-	11,010,685	3,131,354	404,717	25,000	1,502,415	5,063,486	-	350,000	-	5,413,486	(5,597,199)	-	
BIOLOGY-GLOBALCAMPUS	31100	727,945	210,480	-	938,425	120,090	-	-	24,715	144,805	-	400	-	145,205	(793,220)	-	
CMU BIOLOGICAL STATION	21101	-	-	170,000	170,000	90,115	89,868	76,735	62,793	319,511	-	170,000	-	489,511	319,511	-	
CHEMISTRY	21104	6,046,031	2,132,663	-	8,178,694	2,298,269	407,485	41,184	1,128,627	3,875,565	-	300,000	-	4,175,565	(4,003,129)	-	
CHEMISTRY-GLOBALCAMPUS	31104	158,080	58,256	-	216,336	41,160	-	-	9,900	51,060	-	-	-	51,060	(165,276)	-	
GEOGRAPHY	21125	3,259,000	1,334,304	-	4,593,304	1,361,991	41,041	20,000	590,990	2,014,022	-	95,000	-	2,109,022	(2,484,282)	-	
GEOGRAPHY-GLOBALCAMPUS	31125	1,624,170	521,033	-	2,145,203	234,420	-	-	31,990	266,410	-	1,150	-	267,560	(1,877,643)	-	
EARTH & ATMOSPHERIC SCIENCES	21130	1,818,308	560,190	-	2,378,498	1,002,729	35,966	19,030	444,023	1,501,748	-	130,000	-	1,631,748	(746,750)	-	
EARTH & ATMOSPHERIC SCIENCES-GLOBALCAM	31130	267,300	61,352	-	328,652	37,400	-	-	3,125	40,525	-	200	-	40,725	(287,927)	-	
EARTH & ECOSYSTEMS SCIENCE	21132	34,085	1,701	-	35,786	251,250	-	-	143,213	394,463	-	10,000	-	404,463	368,677	-	
ENGINEERING & TECHNOLOGY	21137	4,838,060	1,015,598	32,500	5,886,158	2,805,889	126,654	22,250	1,264,773	4,219,566	-	200,000	-	4,419,566	(1,466,592)	-	

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ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES			
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD		
ENGINEERING & TECHNOLOGY-GLOBALCAMPUS	31137	549,612	52,326	-	601,938	115,620	-	-	19,355	134,975	-	13,000	-	147,975	(453,963)	-
MATHEMATICS ASSISTANCE CENTER	21139	-	-	-	-	17,000	59,318	72,000	30,688	179,006	-	1,000	-	180,006	180,006	-
MATHEMATICS	21140	13,819,900	4,374,636	73,000	18,267,536	4,237,078	67,755	20,000	1,784,674	6,109,507	-	85,000	-	6,194,507	(12,073,029)	-
MATHEMATICS-GLOBALCAMPUS	31140	1,412,865	550,379	-	1,963,244	256,270	-	-	44,630	300,900	-	12,000	-	312,900	(1,650,344)	-
COMPUTER SCIENCE	21141	3,268,753	980,801	-	4,249,554	1,833,777	36,195	21,000	706,002	2,596,974	-	130,000	-	2,726,974	(1,522,580)	-
COMPUTER SCIENCE-GLOBALCAMPUS	31141	314,916	149,738	-	464,654	66,000	-	-	11,220	77,220	-	1,500	-	78,720	(385,934)	-
MATHEMATICS STATISTICAL CENTER	21142	-	-	-	-	68,955	-	-	26,128	95,083	-	5,000	-	100,083	100,083	-
PHYSICS	21149	4,255,772	1,387,415	-	5,643,187	1,614,228	143,634	15,000	720,990	2,493,852	-	100,000	-	2,593,852	(3,049,335)	-
PHYSICS-GLOBALCAMPUS	31149	340,155	91,614	-	431,769	46,600	-	-	4,194	50,794	-	1,000	-	51,794	(379,975)	-
CSE INTERDISCIPLINARY PROGRAMS	21151	163,978	9,637	-	173,615	84,711	-	-	34,513	119,224	-	50,900	-	170,124	(3,491)	-
SCIENCE OF ADVANCED MATERIALS	21178	181,107	35,407	-	216,514	251,250	-	-	143,213	394,463	-	10,000	-	404,463	187,949	-
CSE RESEARCH SUPPORT	22030	-	-	-	-	578,625	-	-	288,253	866,878	-	-	-	866,878	866,878	-
SCIENCE II LIQ NITROGEN	24540	-	-	-	-	-	-	-	-	-	-	40,000	-	40,000	40,000	-
CSE BOATS/VESSELS	24550	-	-	-	-	-	-	-	-	-	-	35,000	-	35,000	35,000	-
CSE STUDENT SERVICES	24614	-	-	-	-	-	248,724	-	108,968	357,692	-	120,000	-	477,692	477,692	-
DEVELOPMT OFFICER-SCIENCE & ENGINEERIN	24616	-	-	-	-	-	44,040	-	19,131	63,171	-	-	-	63,171	63,171	-
DEAN-SCIENCE & ENGINEERING	24617	-	-	-	-	-	889,495	65,000	328,887	1,283,382	-	80,000	-	1,363,382	1,363,382	-
SCIENCE & ENGINEERING PROG ACT	24618	-	-	-	-	-	-	-	-	-	-	200,000	-	200,000	200,000	-
SCIENCE & ENGINEERING RECRUITING	24619	-	-	-	-	-	-	-	-	-	-	662,069	-	662,069	662,069	-
CSE INFO TECH SERVICES	24621	-	-	-	-	-	-	-	-	-	-	153,000	-	153,000	153,000	-
SCIENCE & TECHNOLOGY SUBTOTAL		51,303,763	16,314,489	275,500	67,893,752	20,544,781	2,594,892	397,199	9,477,410	33,014,282	-	2,956,219	-	35,970,501	(31,923,251)	-
ACADEMIC CENTER TOTALS		272,460,780	81,125,626	1,108,136	354,694,542	96,481,349	16,430,436	1,316,217	44,346,500	158,574,502	-	18,298,637	-	176,873,139	(177,821,403)	-
QUASI-ACADEMIC CENTERS																
HONORS PROGRAM	21920	796,945	213,619	-	1,010,564	97,873	230,936	87,138	147,027	562,974	-	447,590	-	1,010,564	-	-
MSA PROGRAM	21930	1,104,484	183,140	-	1,287,624	220,000	288,131	1,066	206,254	715,451	-	52,667	-	768,118	(519,506)	-
MSA PROGRAM-GLOBALCAMPUS	31930	9,004,454	3,023,814	-	12,028,268	1,463,025	-	-	201,975	1,665,000	-	264,282	-	1,929,282	(10,098,986)	-
FIRST YEAR EXPERIENCE	21940	140,940	70,857	-	211,797	40,368	-	-	16,603	56,971	-	3,628	-	60,599	(151,198)	-
SUBTOTAL		11,046,823	3,491,430	-	14,538,253	1,821,266	519,067	88,204	571,859	3,000,396	-	768,167	-	3,768,563	(10,769,690)	-
QUASI-ACADEMIC CENTERS TOTAL		11,046,823	3,491,430	-	14,538,253	1,821,266	519,067	88,204	571,859	3,000,396	-	768,167	-	3,768,563	(10,769,690)	-
ACADEMIC & QUASI-ACADEMIC CENTERS TOTAL		283,507,603	84,617,056	1,108,136	369,232,795	98,302,615	16,949,503	1,404,421	44,918,359	161,574,898	-	19,066,804	-	180,641,702	(188,591,093)	-
SERVICE CENTERS																
ACADEMIC ADMINISTRATION																
MEDIA PRODUCTIONS	24140	-	-	-	-	-	116,596	15,000	59,770	191,366	-	13,287	-	204,653	204,653	-
CTR FOR EXCELLENCE IN TEACHING & LEARN	24300	-	-	-	-	-	371,102	10,000	157,162	538,264	-	82,211	-	620,475	620,475	-
COMPUTER BASED TESTING CENTER	24425	-	-	38,809	38,809	-	29,982	-	19,690	49,672	-	286	-	49,958	11,149	-
OIT ACADEMIC SUPPORT PERSONNEL & FUNDS	24460	-	-	-	-	-	1,451,605	218,615	617,508	2,287,728	-	46,200	-	2,333,928	2,333,928	-
OIT HEALTHCARE PERSONNEL & FUNDS	24465	-	-	-	-	-	295,974	85,000	137,092	518,066	-	10,000	-	528,066	528,066	-
STUDY ABROAD	24520	-	-	-	-	-	-	500	-	500	-	28,054	-	28,554	28,554	-
INTERN'L STUDENT SERVICES	24521	-	-	-	-	-	-	-	-	-	-	14,450	-	14,450	14,450	-
OIA GENERAL OPERATIONS	24522	-	197,791	-	197,791	-	753,678	-	355,198	1,108,876	-	159,998	-	1,268,874	1,071,083	-
PROGRAM DEVELOPEMENT	24523	-	-	-	-	-	-	-	-	-	-	23,000	-	23,000	23,000	-
OIA RECRUITING	24524	-	-	-	-	-	-	-	-	-	-	69,084	-	69,084	69,084	-
ACADEMIC RESERVE- GENERAL FUND	24600	-	-	-	-	-	-	-	-	-	-	46,388	-	46,388	46,388	-
ACADEMIC ADMINISTRATION	24605	-	-	-	-	-	294,204	4,000	116,470	414,674	-	21,933	-	436,607	436,607	-
MUSIC LICENSE FEES PAYMENTS	24606	-	-	-	-	-	-	-	-	-	-	18,000	-	18,000	18,000	-

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ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL							
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
BIOSCIENCES OPENING FUNDS	24656	-	-	-	-	-	-	-	-	-	-	1,800,000	-	1,800,000	1,800,000	-	
FAC PERS SVCS	24662	-	-	-	-	-	492,012	6,200	242,241	740,453	-	42,022	-	782,475	782,475	-	
ACAD PROG ACT	24663	-	-	-	-	-	-	-	-	-	-	1,334,994	-	1,334,994	1,334,994	-	
PROGRAM PRIORITIZATION	24664	-	-	-	-	-	-	-	-	-	-	652,347	-	652,347	652,347	-	
GEN ED COORDINATOR EXPENSES	24715	-	-	-	-	24,000	-	12,700	9,871	46,571	-	400	-	46,971	46,971	-	
ACCREDITATION	24740	-	-	-	-	-	-	-	-	-	-	27,790	-	27,790	27,790	-	
OUTCOMES ASSESSMENT	24765	-	-	-	-	-	-	-	-	-	-	19,700	-	19,700	19,700	-	
CM LIFE	25100	-	-	-	-	-	116,309	-	57,509	173,818	-	35,572	-	209,390	209,390	-	
CENTRAL REVIEW	25110	-	-	-	-	-	-	2,300	-	2,300	-	3,900	-	6,200	6,200	-	
PROVOST OFFICE	26140	-	-	-	-	-	446,133	-	140,333	586,466	-	15,474	-	601,940	601,940	-	
CONTRACT ADMINISTRATION	26165	616,014	-	-	616,014	-	-	30,900	-	30,900	616,014	-	-	646,914	30,900	-	
ACADEMIC AFFAIRS	26200	-	-	-	-	-	307,169	4,600	126,735	438,504	-	43,523	-	482,027	482,027	-	
CURRICULUM & ASSESSMENT EXPENSES	26210	-	-	-	-	-	77,298	-	35,614	112,912	-	16,407	-	129,319	129,319	-	
ACADEMIC SENATE	26360	-	-	-	-	24,000	39,181	5,000	36,071	104,252	-	7,470	-	111,722	111,722	-	
OIT INSTITUTIONAL SUPPORT PERSONNEL&FUN	26375	-	-	-	-	-	556,383	250,000	264,905	1,071,288	-	35,000	-	1,106,288	1,106,288	-	
INSTITUTIONAL RESEARCH	26385	-	-	-	-	-	322,726	-	117,891	440,617	-	34,974	-	475,591	475,591	-	
RETIREMENT ACTIVITIES & AWARDS	26550	-	-	-	-	-	-	-	-	-	-	45,000	-	45,000	45,000	-	
CLASSROOM FURNITURE	27510	-	-	-	-	-	-	-	-	-	-	17,200	-	17,200	17,200	-	
EXECUTIVE DIRECTOR	30000	-	-	-	-	-	234,441	40,800	71,623	346,864	-	220,000	-	566,864	566,864	-	
ACADEMIC AND PROFESSIONAL PROGRAMS	30100	-	-	-	-	-	151,862	5,175	84,122	241,159	-	13,700	-	254,859	254,859	-	
ENROLLMENT RESEARCH AND ASSESSMENT	30102	-	-	-	-	-	133,476	-	45,924	179,400	-	8,680	-	188,080	188,080	-	
PRIOR LEARNING	30104	-	-	-	-	-	31,517	24,200	20,065	75,782	-	3,155	-	78,937	78,937	-	
FACULTY DEVELOPMENT	30105	-	-	-	-	-	46,920	29,605	26,026	102,551	-	79,500	-	182,051	182,051	-	
UNDERGRADUATE ADVISING	30106	-	-	-	-	-	157,757	10,865	57,060	225,682	-	11,125	-	236,807	236,807	-	
GRADUATE PROGRAMS	30109	-	-	-	-	-	124,000	40,000	53,659	217,659	-	16,385	-	234,044	234,044	-	
ON-LINE DEVELOPMENT	30110	-	-	-	-	-	292,688	430,000	125,309	847,997	-	10,110	-	858,107	858,107	-	
LEARNING MANAGEMENT SYSTEMS (lms)	30111	-	-	-	-	-	152,726	18,100	74,045	244,871	-	7,500	-	252,371	252,371	-	
LICENSURE, REGULTRY SVCS & HUMAN CAPIT	30200	-	-	-	-	-	298,358	300	144,061	442,719	-	83,930	-	526,649	526,649	-	
STAFF TRAINING & DEVELOPMENT	30201	-	-	-	-	-	82,246	6,450	32,454	121,150	-	59,205	-	180,355	180,355	-	
FACULTY RECRUITING & ORIENTATION	30202	-	-	-	-	-	63,371	-	32,197	95,568	-	5,550	-	101,118	101,118	-	
LEASING & REGULATORY SERVICES	30300	-	-	-	-	-	60,343	-	31,011	91,354	-	3,640	-	94,994	94,994	-	
FACULTY ASSIGNMENT	30301	-	-	-	-	-	98,600	-	47,388	145,988	-	2,315	-	148,303	148,303	-	
FACULTY APPROVAL SERVICES	30304	-	-	-	-	-	92,074	9,130	54,142	155,346	-	2,600	-	157,946	157,946	-	
OIT GLOBAL CAMPUS TECHNOLOGY	31043	-	-	-	-	-	1,052,386	51,930	466,252	1,570,568	-	62,500	-	1,633,068	1,633,068	-	
ENROLLMENT MANAGEMENT - ONLINE ADMIN	34999	-	-	12,500	12,500	-	254,817	46,050	127,060	427,927	-	23,750	-	451,677	439,177	-	
ENROLLMENT MANAGEMENT-INTERNATL ADMIN	35000	-	-	-	-	-	78,381	-	39,886	118,267	-	39,025	-	157,292	157,292	-	
DURHAM	35101	-	-	100,000	100,000	-	-	-	-	-	-	10,000	-	10,000	(90,000)	-	
HUMBER COHORT	35102	-	-	-	-	-	-	-	-	-	-	10,250	-	10,250	10,250	-	
GEORGE BROWN COLLEGE	35104	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	10,000	-	
MOHAWK COLLEGE	35105	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	10,000	-	
GEORGIAN COLLEGE	35114	-	-	-	-	-	-	-	-	-	-	6,000	-	6,000	6,000	-	
E&PD ADMIN	38000	-	-	-	-	-	276,096	5,520	125,940	407,556	-	10,325	-	417,881	417,881	-	
GEN PROFESSIONAL DEVELOPMENT	38200	-	-	4,000	4,000	-	-	12,500	-	12,500	-	4,000	-	16,500	12,500	-	
ROAD SCHOLAR-MACKINAW ISLAND	38217	-	-	300,000	300,000	-	-	22,350	-	22,350	-	234,100	-	256,450	(43,550)	-	
COS PROGRAMS	38405	-	-	15,000	15,000	-	-	16,000	-	16,000	-	6,000	-	22,000	7,000	-	
ED2 GO	38407	-	-	70,000	70,000	-	-	-	-	-	-	65,300	-	65,300	(4,700)	-	

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		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES			
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD		
WORLD AT WORK (ACA)	38603	-	-	65,000	65,000	-	-	20,000	-	20,000	-	20,150	-	40,150	(24,850)	-
CERTIFICATE IN ONLINE INSTRUCTION	38604	-	-	6,000	6,000	-	-	2,000	-	2,000	-	-	-	2,000	(4,000)	-
DISTRICT PROFESSIONAL DEVELOP	38700	-	-	-	-	-	-	-	-	-	-	5,600	-	5,600	5,600	-
TCL - THE CONNECTING LINK	38701	-	-	-	-	-	-	-	-	-	-	500	-	500	500	-
ACADEMIC ADMINISTRATION SUBTOTAL		616,014	197,791	611,309	1,425,114	48,000	9,352,411	1,435,790	4,152,284	14,988,485	616,014	5,709,559	-	21,314,058	19,888,944	-
CHARTER SCHOOLS																
CHTR SCHLS EXECUTIVE DIRECTOR	23303	-	-	-	-	-	-	288,947	-	288,947	-	15,835	-	304,782	304,782	-
CHTR SCHLS ADMINISTRATION	23304	-	-	-	-	-	-	441,235	-	441,235	-	29,339	-	470,574	470,574	-
CHTR SCHLS CHARTER ACCOUNTABILITY	23305	-	-	-	-	-	-	513,277	-	513,277	-	141,076	-	654,353	654,353	-
CHTR SCHLS STRATEGIC PARTNERSHIPS	23306	-	-	-	-	-	-	670,514	-	670,514	-	123,062	-	793,576	793,576	-
CHTR SCHLS INFORMATION TECHNOLOGY	23307	-	-	-	-	-	-	347,706	-	347,706	-	8,000	-	355,706	355,706	-
CHTR SCHLS ACADEMIC PERFORMANCE & ACCT	23309	-	-	-	-	-	-	666,598	-	666,598	-	138,619	-	805,217	805,217	-
CHTR SCHLS LANSING OFFICE	23310	-	-	-	-	-	-	69,717	-	69,717	-	91,157	-	160,874	160,874	-
CHTR SCHLS BOARD APPOINTMENT/DEVELOPME	23311	-	-	-	-	-	-	165,044	-	165,044	-	12,031	-	177,075	177,075	-
CHTR SCHLS FISCAL PERFORMANCE & ACCOUN	23312	-	-	-	-	-	-	275,553	-	275,553	-	13,933	-	289,486	289,486	-
CHTR SCHLS GEN SUPPLIES & ADMIN COSTS	23313	-	-	-	-	-	-	-	-	-	-	80,186	-	80,186	80,186	-
CHTR SCHLS FACILITY COSTS	23315	-	-	-	-	-	-	-	-	-	-	936	516,785	517,721	517,721	-
CHTR SCHLS PERFORMANCE & ACCOUNTABILIT	23316	-	-	-	-	-	-	533,845	-	533,845	-	440,705	-	974,550	974,550	-
CHARTER SCHOOL DPI REVENUES	23329	-	-	-	-	-	-	-	-	-	-	500,000	-	500,000	500,000	-
CHTR SCHLS SCHOOL SUPPORT PROGRAMS	23330	-	-	-	-	-	-	-	-	-	-	538,176	-	538,176	538,176	-
CHTR SCHLS INFORMATION SYSTEMS PROJECT	23331	-	-	-	-	-	-	-	-	-	-	54,223	-	54,223	54,223	-
CHTR SCHLS DATA ANALYSIS	23333	-	-	-	-	-	-	278,666	-	278,666	-	4,644	-	283,310	283,310	-
CHTR SCHLS OVERSIGHT FEE REVENUE	23350	-	-	6,459,809	6,459,809	-	-	-	-	-	-	-	-	-	(6,459,809)	-
CHARTER SCHOOLS SUBTOTAL		-	-	6,459,809	6,459,809	-	-	4,251,102	-	4,251,102	-	2,191,922	516,785	6,959,809	500,000	-
INSTITUTIONAL DIVERSITY																
OTHER STATE APPROPRIATION	11001	-	186,500	-	186,500	-	-	-	-	-	-	186,500	-	186,500	-	-
LESBIAN GAY BISEXUAL TRANSGNDR QUEER S	25480	-	-	-	-	-	36,338	-	15,501	51,839	-	5,073	-	56,912	56,912	-
NATIVE AMERICAN PRGS	25812	-	-	-	-	-	82,334	800	48,781	131,915	-	1,414	-	133,329	133,329	-
ACADEMIC AND CAREER EMPOWERMENT	25814	-	-	-	-	-	-	7,600	-	7,600	-	32,340	-	39,940	39,940	-
MULTICULTURAL ACADEMIC STUDENT SERVICE	25815	-	-	-	-	-	231,458	1,416	113,325	346,199	-	18,755	-	364,954	364,954	-
MINORITY DIVERSITY	25816	-	-	-	-	-	-	-	-	-	-	28,497	-	28,497	28,497	-
OFFICE OF DIVERSITY EDUCATION	25817	-	-	-	-	-	48,960	2,500	12,843	64,303	-	35,577	-	99,880	99,880	-
OFFICE FOR DIVERSITY	25819	-	-	-	-	45,486	184,408	-	104,844	334,738	-	-	-	334,738	334,738	-
DIVERSITY PROGRAM ACTIVIT	25821	-	-	-	-	-	-	-	-	-	-	128,723	-	128,723	128,723	-
KCP COLLEGE DAY CMU MATCH	25855	-	37,914	-	37,914	-	-	-	-	-	-	37,914	-	37,914	-	-
INSTITUTIONAL DIVERSITY SUBTOTAL		-	224,414	-	224,414	45,486	583,498	12,316	295,294	936,594	-	474,793	-	1,411,387	1,186,973	-
LIBRARY																
LIBRARY-GENERAL	24100	58,320	22,762	57,200	138,282	951,317	1,649,547	293,600	1,159,168	4,053,632	-	518,212	-	4,571,844	4,433,562	-
LIBRARY-ACQUISITIONS	24120	-	-	-	-	-	-	-	-	-	-	4,808,400	-	4,808,400	4,808,400	-
CLARKE HISTORICAL LIBRARY	24200	-	-	-	-	166,467	246,364	12,600	176,127	601,558	-	67,746	-	669,304	669,304	-
MI HISTORICAL REVIEW	24210	-	-	16,500	16,500	-	32,144	1,200	14,423	47,767	-	17,224	-	64,991	48,491	-
GLOBAL CAMPUS LIBRARY	31064	-	-	-	-	135,000	396,258	-	233,081	764,339	-	25,450	-	789,789	789,789	-
LIBRARY SUBTOTAL		58,320	22,762	73,700	154,782	1,252,784	2,324,313	307,400	1,582,799	5,467,296	-	5,437,032	-	10,904,328	10,749,546	-
RESEARCH & GRADUATE STUDIES																
RESEARCH COMMITTEE	22000	-	-	82,000	82,000	-	-	-	-	-	-	286,800	-	286,800	204,800	-
OUTSTANDING RESEARCH AWARDS	22020	-	-	-	-	59,040	-	-	24,283	83,323	-	72,592	-	155,915	155,915	-
CHP VIVARIUM	22045	-	-	90,000	90,000	-	67,257	17,500	33,150	117,907	-	89,041	-	206,948	116,948	-

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ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES			
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD		
UNDERGRAD RES SUP	22204	-	-	-	-	-	-	-	-	-	-	68,350	-	68,350	68,350	-
GRAD OFFICE RSRCH SUPPORT	22600	-	-	-	-	-	-	-	-	-	-	25,000	-	25,000	25,000	-
INSTITUTIONAL MATCHING	22952	-	-	175,000	175,000	-	-	-	-	-	-	125,000	-	125,000	(50,000)	-
ORGS-LABORATORY SAFETY	24648	-	-	-	-	-	118,046	-	50,875	168,921	-	10,488	-	179,409	179,409	-
OFFICE OF RESEARCH	24650	-	-	147,000	147,000	-	764,778	44,778	319,743	1,129,299	-	268,732	-	1,398,031	1,251,031	-
ORSP INTERNAL PROGRAM EXPENDITURES	24651	-	-	60,000	60,000	-	-	-	-	-	-	60,000	-	60,000	-	-
OFFICE OF RESEARCH COMPLIANCE	24652	-	-	196,000	196,000	30,720	280,903	-	130,751	442,374	-	228,156	-	670,530	474,530	-
GRAD PROG SUPPORT	24661	-	-	-	-	1,280,134	-	-	1,107,174	2,387,308	-	967,951	-	3,355,259	3,355,259	-
RESEARCH & SPONSORED PROGRAMS SUBTOTAL		-	-	750,000	750,000	1,369,894	1,230,984	62,278	1,665,976	4,329,132	-	2,202,110	-	6,531,242	5,781,242	-
ACADEMIC DIVISION SUBTOTAL		284,181,937	85,062,023	9,002,954	378,246,914	101,018,779	30,440,709	7,473,307	52,614,712	191,547,507	616,014	35,082,220	516,785	227,762,526	(150,484,388)	-
ENROLLMENT AND STUDENT SERVICES DIVISION																
ENROLLMENT & STUDENT SERVICES																
CMU VOLUNTEER CENTER	23020	-	-	-	-	-	138,136	53,500	63,520	255,156	-	116,880	-	372,036	372,036	-
LEADERSHIP INSTITUTE	24646	23,085	4,797	-	27,882	-	124,745	-	43,364	168,109	-	7,284	-	175,393	147,511	-
CAMPUS PROGRAMMING FUND	25300	-	-	-	-	-	-	-	-	-	-	761,305	-	761,305	761,305	-
STD BUDGET REV & ALLOC	25470	-	-	-	-	-	-	-	-	-	-	120,000	-	120,000	120,000	-
CAREER SRVCS & RES CTR	25800	-	-	-	-	-	334,716	12,300	144,406	491,422	-	99,559	-	590,981	590,981	-
COUNSELING CENTER	25805	-	-	-	-	414,580	35,047	11,000	182,665	643,292	-	217,279	-	860,571	860,571	-
STUDENT DISABILITY SERV	25807	-	-	-	-	-	136,485	3,000	66,130	205,615	-	55,632	-	261,247	261,247	-
INTERPRETER SERVICES	25810	-	-	-	-	-	-	-	-	-	-	115,000	-	115,000	115,000	-
SUPPLEMENTAL INSTRUCTION	25811	-	-	-	-	-	-	49,600	-	49,600	-	4,576	-	54,176	54,176	-
ACADEMIC ADVISING & ASSISTANCE	25826	769,506	222,338	12,250	1,004,094	-	651,110	8,550	320,292	979,952	-	51,708	-	1,031,660	27,566	-
TUTORIAL SERVICE PROGRAM	25827	-	-	-	-	-	-	10,300	-	10,300	-	1,000	-	11,300	11,300	-
FINANCIAL AID	25830	-	-	161,000	161,000	-	899,483	3,000	434,212	1,336,695	-	173,958	-	1,510,653	1,349,653	-
ADMISSIONS OFFICE	25850	-	-	468,800	468,800	-	1,266,990	32,300	622,586	1,921,876	-	644,797	-	2,566,673	2,097,873	-
ORIENTATION	25860	-	-	906,150	906,150	-	29,241	65,245	22,092	116,578	-	240,825	-	357,403	(548,747)	-
REGISTRAR & RECORDS	25870	-	-	-	-	-	1,373,534	45,675	722,933	2,142,142	-	143,778	-	2,285,920	2,285,920	-
STUDENT ACTIVITIES/INVOLVEMENT	25900	-	-	-	-	-	136,233	5,200	65,966	207,399	-	26,803	-	234,202	234,202	-
OFFICE OF STUDENT CONDUCT	25910	-	-	-	-	-	93,184	-	24,985	118,169	-	-	-	118,169	118,169	-
STUDENT AFFAIRS	25924	-	-	-	-	21,696	241,008	11,500	90,120	364,324	-	25,297	-	389,621	389,621	-
STUDENT AFFAIRS DISCRETIONARY FUND	25925	-	-	-	-	-	-	-	-	-	-	18,962	-	18,962	18,962	-
SEXUAL AGGRESSION SERVICES	25926	-	-	-	-	-	43,000	26,500	10,329	79,829	-	6,000	-	85,829	85,829	-
GRADUATE RECRUITING & ADMISSIONS	25940	-	-	-	-	-	54,767	-	14,522	69,289	-	-	-	69,289	69,289	-
GRADUATE STUDENT SERVICES	25945	-	-	130,000	130,000	-	206,919	15,278	111,571	333,768	-	-	-	333,768	203,768	-
ENROLLMENT & STUDENT SERVICES	25976	-	-	-	-	-	395,962	20,000	119,515	535,477	-	152,693	-	688,170	688,170	-
ESS CONTINGENCY/PROGRAM ACTIVITY ACCOU	25978	-	-	-	-	-	-	-	-	-	-	64,240	-	64,240	64,240	-
CATALOGS & BULLETINS	26730	-	-	-	-	-	-	-	-	-	-	40,600	-	40,600	40,600	-
COLLEGE STRATEGIES FOR NON TRAD'L STUD	31075	-	-	-	-	-	119,006	-	61,084	180,090	-	3,600	-	183,690	183,690	-
VETERANS RESOURCE CENTER	30007	-	-	12,500	12,500	-	110,812	7,830	45,379	164,021	-	15,500	-	179,521	167,021	-
COURSE SCHEDULING & REGISTRATIONS	30302	-	-	-	-	-	382,545	60,445	186,205	629,195	-	16,836	-	646,031	646,031	-
GRADUATE ADVISING	30303	-	-	-	-	-	167,746	23,710	89,456	280,912	-	9,175	-	290,087	290,087	-
FINANCIAL AID	30305	-	-	-	-	-	272,355	29,620	137,640	439,615	-	20,500	-	460,115	460,115	-
NEW STUDENT SERVICES CALL CENTER	31026	-	-	160,000	160,000	-	135,238	200	62,159	197,597	-	45,450	-	243,047	83,047	-
EM STUDENT SERVICES ADMIN	31029	-	-	280,000	280,000	-	346,598	30,965	184,514	562,077	-	12,500	-	574,577	294,577	-
CENTER SERVICES	31042	-	6,104	-	6,104	-	-	-	-	-	-	-	-	-	(6,104)	-
EM OPERATIONS ADMIN-GLOBALCAMPUS	31900	-	7,238	5,000	12,238	-	223,491	1,250	98,254	322,995	-	279,800	-	602,795	590,557	-
ENROLL MGMT MICHIGAN ADMIN	32000	-	-	-	-	-	94,948	300	36,434	131,682	-	190,375	-	322,057	322,057	-

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		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL					NON-PERSONNEL			TOTAL EXPENSES			
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
DEARBORN CENTER	32001	-	-	-	-	-	74,874	200	31,507	106,581	-	186,530	-	293,111	293,111	-	
CLINTON TOWNSHIP CENTER	32004	-	-	-	-	-	84,715	200	44,931	129,846	-	22,475	-	152,321	152,321	-	
SOUTHFIELD CENTER	32005	-	-	-	-	-	83,835	200	33,704	117,739	-	266,825	-	384,564	384,564	-	
TROY CENTER	32006	-	-	-	-	-	160,039	200	89,958	250,197	-	245,090	-	495,287	495,287	-	
WARREN CENTER	32007	-	-	-	-	-	83,671	400	32,822	116,893	-	187,670	-	304,563	304,563	-	
US EAST ADMINISTRATION	34010	-	-	-	-	-	108,151	300	44,847	153,298	-	52,150	-	205,448	205,448	-	
US WEST ADMINISTRATION	34020	-	-	-	-	-	110,514	750	60,370	171,634	-	71,775	-	243,409	243,409	-	
ABERDEEN CENTER	34201	-	-	-	-	-	49,086	-	17,786	66,872	-	4,815	-	71,687	71,687	-	
RICHMOND CENTER	34206	-	-	-	-	-	-	200	-	200	-	-	-	200	200	-	
FT. HAMILTON CENTER	34208	-	-	-	-	-	95,581	600	57,833	154,014	-	16,650	-	170,664	170,664	-	
JOINT BASE MCGUIRE-DIX-LAKEHURST	34212	-	-	-	-	-	68,293	-	33,864	102,157	-	7,275	-	109,432	109,432	-	
DPSC COHORT	34213	-	-	-	-	-	-	-	-	-	-	150	-	150	150	-	
ATLANTA METRO CENTER	34307	-	-	-	-	-	123,362	1,000	67,098	191,460	-	419,025	-	610,485	610,485	-	
SEYMOUR JOHNSON CENTER	34308	-	-	-	-	-	46,693	-	25,091	71,784	-	9,210	-	80,994	80,994	-	
FT. POLK CENTER	34310	-	-	-	-	-	46,465	-	25,034	71,499	-	13,185	-	84,684	84,684	-	
FAYETTEVILLE	34316	-	-	-	-	-	-	-	-	-	-	12,770	-	12,770	12,770	-	
DEKALB COUNTY	34335	-	-	-	-	-	83,590	250	51,628	135,468	-	128,150	-	263,618	263,618	-	
JOINT BASE ANDREWS	34401	-	-	-	-	-	45,273	-	27,754	73,027	-	6,370	-	79,397	79,397	-	
FT. MEADE CENTER	34402	-	-	-	-	-	46,297	-	13,865	60,162	-	6,995	-	67,157	67,157	-	
JOINT BASE MYER-HENDERSON HALL	34403	-	-	-	-	-	46,773	-	24,789	71,562	-	6,975	-	78,537	78,537	-	
PENTAGON CENTER	34406	-	-	-	-	-	-	-	-	-	-	13,000	-	13,000	13,000	-	
FT. BELVOIR CENTER	34409	-	-	-	-	-	46,703	-	28,106	74,809	-	6,275	-	81,084	81,084	-	
FT LEE	34413	-	-	-	-	-	44,880	-	17,597	62,477	-	8,250	-	70,727	70,727	-	
FT. RILEY CENTER	34603	-	-	-	-	-	46,395	-	25,017	71,412	-	6,885	-	78,297	78,297	-	
MINOT CENTER	34607	-	-	-	-	-	43,350	-	12,216	55,566	-	6,445	-	62,011	62,011	-	
FT. LEAVENWORTH CENTER	34612	-	-	-	-	-	78,160	150	52,435	130,745	-	19,925	-	150,670	150,670	-	
CAMP PENDLETON CENTER	34615	-	-	-	-	-	47,656	-	18,279	65,935	-	9,175	-	75,110	75,110	-	
COLUMBUS CENTER	34701	-	-	-	-	-	88,341	300	42,730	131,371	-	128,660	-	260,031	260,031	-	
WRIGHT PATTERSON CENTER	34702	-	-	-	-	-	88,852	250	49,822	138,924	-	14,230	-	153,154	153,154	-	
JOINT BASE PEARL HARBOR-HICKAM	35703	-	-	-	-	-	47,107	-	12,642	59,749	-	8,275	-	68,024	68,024	-	
SCHOFIELD CENTER	35706	-	-	-	-	-	45,036	-	25,563	70,599	-	5,520	-	76,119	76,119	-	
TRIPLER	35707	-	-	-	-	-	36,507	-	25,603	62,110	-	5,220	-	67,330	67,330	-	
ONLINE UNDERGRADUATE	36506	-	-	-	-	-	70,349	-	48,828	119,177	-	5,775	-	124,952	124,952	-	
ON-LINE-GRAD	36509	-	-	-	-	-	77,963	-	48,108	126,071	-	5,000	-	131,071	131,071	-	
ONLINE-MBA	36515	-	-	-	-	-	-	-	-	-	-	500	-	500	500	-	
ONLINE DOCTORAL	36518	-	-	-	-	-	70,394	-	43,242	113,636	-	5,335	-	118,971	118,971	-	
SAGINAW CENTER	37301	-	-	-	-	-	85,011	300	35,534	120,845	-	92,995	-	213,840	213,840	-	
FLINT CENTER	37302	-	-	-	-	-	84,176	700	32,939	117,815	-	130,524	-	248,339	248,339	-	
TRAVERSE CITY CENTER	37401	-	-	-	-	-	94,097	200	42,770	137,067	-	46,225	-	183,292	183,292	-	
EAST LANSING CENTER	37601	-	-	-	-	-	89,514	1,300	42,141	132,955	-	234,205	-	367,160	367,160	-	
GRAND RAPIDS CENTER	37602	-	-	-	-	-	78,081	100	39,344	117,525	-	130,700	-	248,225	248,225	-	
ENROLLMENT & STUDENT SERVICES SUBTOTAL		792,591	240,477	2,135,700	3,168,768	436,276	10,633,083	534,868	5,286,130	16,890,357	-	6,229,116	-	23,119,473	19,950,705	-	
SCHOLARSHIPS & FINANCIAL AID																	
MUSIC GRANT IN AID	28200	-	-	-	-	-	-	-	-	-	-	220,000	-	220,000	220,000	-	
SPEECH GRANT IN AID	28201	-	-	-	-	-	-	-	-	-	-	56,750	-	56,750	56,750	-	
BCA GRANT IN AID	28202	-	-	-	-	-	-	-	-	-	-	12,200	-	12,200	12,200	-	
MULTICULTURAL RECOGNITION SCHOLARSHIP	28203	-	-	-	-	-	-	-	-	-	-	805,000	-	805,000	805,000	-	
MUSIC THEATRE SCHOLARSHIPS	28204	-	-	-	-	-	-	-	-	-	-	21,600	-	21,600	21,600	-	

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		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES			
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD		
QUIZ CENTRAL SCHOLARSHIP	28205	-	-	-	-	-	-	-	-	-	-	5,000	-	5,000	5,000	-
PRESIDENT'S FUND	28300	-	-	-	-	-	-	-	-	-	-	5,000	-	5,000	5,000	-
LEADERSHIP SCHOLARSHIP	28303	-	-	-	-	-	-	-	-	-	-	325,000	-	325,000	325,000	-
ROTC SCHOLARSHIP	28304	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	10,000	-
SGA LEADERSHIP AWARD	28306	-	-	-	-	-	-	-	-	-	-	20,977	-	20,977	20,977	-
MULTICULTURAL ADVANCEMENT AWARD OF DIS	28310	-	-	-	-	-	-	-	-	-	-	495,000	-	495,000	495,000	-
MACOMB DAILY SCHOLARSHIP	28320	-	-	-	-	-	-	-	-	-	-	4,000	-	4,000	4,000	-
CENTRALIS SCHOLARSHIPS	28330	-	-	-	-	-	-	-	-	-	-	3,538,799	-	3,538,799	3,538,799	-
CMU GRANT 14-15	28351	-	-	-	-	-	-	-	-	-	-	10,708,907	-	10,708,907	10,708,907	-
CENTRALIS-HONORS SCHOLARSHIP	28360	-	-	-	-	-	-	-	-	-	-	410,000	-	410,000	410,000	-
ACADEMIC HONORS AWARDS	28370	-	-	-	-	-	-	-	-	-	-	4,411,007	-	4,411,007	4,411,007	-
MAROON & GOLD AWARD	28372	-	-	-	-	-	-	-	-	-	-	160,000	-	160,000	160,000	-
ACADEMIC HONORS COMMUNITY COLLEGE AWAR	28375	-	-	-	-	-	-	-	-	-	-	575,000	-	575,000	575,000	-
THE WOMEN OF TOMORROW SCHOLARSHIP	28376	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000	20,000	-
ACADEMIC PRESTIGE AWARD	28377	-	-	-	-	-	-	-	-	-	-	4,449,841	-	4,449,841	4,449,841	-
ACADEMIC EXCELLENCE AWARD	28378	-	-	-	-	-	-	-	-	-	-	4,706,816	-	4,706,816	4,706,816	-
ACADEMIC SUCCESS AWARD	28379	-	-	-	-	-	-	-	-	-	-	5,569,666	-	5,569,666	5,569,666	-
LLOYD M COFER SCHOLARSHIP	28380	-	-	-	-	-	-	-	-	-	-	225,000	-	225,000	225,000	-
OUTSTANDING STUDENT SCHOLARSHIPS	28450	-	-	-	-	-	-	-	-	-	-	595,000	-	595,000	595,000	-
COMM COLLEGE TRANSFER RECOGNITION AWAR	28455	-	-	-	-	-	-	-	-	-	-	500,000	-	500,000	500,000	-
STUDY ABROAD SCHOLARSHIPS	28460	-	-	-	-	-	-	-	-	-	-	160,000	-	160,000	160,000	-
GERMAN EXCHANGE SCHLRSHIP	28465	-	-	-	-	-	-	-	-	-	-	84,926	-	84,926	84,926	-
INTL PRESIDENTIAL SCHOL	28466	-	-	-	-	-	-	-	-	-	-	55,000	-	55,000	55,000	-
ELI COMPLETION AWARD	28483	-	-	-	-	-	-	-	-	-	-	100,000	-	100,000	100,000	-
CMU WORK STUDY AWARD	28484	-	-	-	-	-	-	-	-	-	-	823,000	-	823,000	823,000	-
LEM TUCKER SCHOLARSHIP	28485	-	-	-	-	-	-	-	-	-	-	93,775	-	93,775	93,775	-
HONORS STUDY ABROAD SCHOLARSHIP	28486	-	-	-	-	-	-	-	-	-	-	75,000	-	75,000	75,000	-
MICH INDIAN TUITION GRANT	28500	-	-	-	-	-	-	-	-	-	-	1,752,732	-	1,752,732	1,752,732	-
SUPV TCHR TUITION REFUNDS	28600	-	-	-	-	-	-	-	-	-	-	100,000	-	100,000	100,000	-
UNIV CONTR FWS	28960	-	-	-	-	-	-	-	-	-	-	302,000	-	302,000	302,000	-
SEOG-INSTITUTIONAL MATCH	28980	-	-	-	-	-	-	-	-	-	-	175,000	-	175,000	175,000	-
SCHOLARSHIPS & FINANCIAL AID SUBTOTAL		-	-	-	-	-	-	-	-	-	-	41,571,996	-	41,571,996	41,571,996	-
ENROLLMENT AND STUDENT SERVICES DIVISION SUBTOTAL		792,591	240,477	2,135,700	3,168,768	436,276	10,633,083	534,868	5,286,130	16,890,357	-	47,801,112	-	64,691,469	61,522,701	-
FINANCE AND ADMINISTRATIVE SERVICES DIVISION																
<u>FACILITIES MANAGEMENT</u>																
FACILITIES MGT DEPT	27000	-	-	-	-	-	204,446	71,681	77,892	354,019	-	618,838	-	972,857	972,857	-
OFF-CAMPUS PROPERTY MAINTENANCE	27102	-	-	-	-	-	-	-	-	-	-	45,724	-	45,724	45,724	-
CARPENTRY SHOP	27111	-	-	-	-	-	374,719	-	182,780	557,499	-	102,860	-	660,359	660,359	-
ELECTRICAL SHOP	27112	-	-	-	-	-	515,594	-	231,816	747,410	-	97,868	-	845,278	845,278	-
MECHANICAL SHOP	27113	-	-	-	-	-	553,814	11,600	263,065	828,479	-	130,201	-	958,680	958,680	-
PAINT/SIGN SHOP	27114	-	-	-	-	-	238,562	-	135,379	373,941	-	31,140	-	405,081	405,081	-
KEY SHOP	27115	-	-	-	-	-	50,544	-	25,959	76,503	-	15,945	-	92,448	92,448	-
GROUNDNS AREA MAINT	27118	-	-	-	-	-	629,432	93,500	410,875	1,133,807	-	263,193	-	1,397,000	1,397,000	-
FLEET MANAGEMENT	27120	-	-	91,000	91,000	-	101,193	12,000	57,352	170,545	-	73,177	-	243,722	152,722	-
FACILITIES MGT - BEAVER ISLAND	27122	-	-	-	-	-	29,472	-	23,847	53,319	-	-	-	53,319	53,319	-
MASONRY SHOP	27125	-	-	-	-	-	50,544	-	28,971	79,515	-	16,483	-	95,998	95,998	-
CUSTODIAL (GF)	27131	-	-	-	-	-	1,594,297	44,374	1,083,983	2,722,654	-	1,349,130	-	4,071,784	4,071,784	-

**CENTRAL MICHIGAN UNIVERSITY
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ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES			
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD		
CUSTODIAL (AUX)	27132	-	-	-	-	-	62,711	2,300	35,742	100,753	-	11,066	-	111,819	111,819	-
EQUIPMENT REPAIR	27134	-	-	-	-	-	18,119	100	11,809	30,028	-	19,400	-	49,428	49,428	-
CARPET REPLACEMENT	27135	-	-	-	-	-	-	-	-	-	-	10,391	-	10,391	10,391	-
DESIGN/PROJECT MGT	27230	-	-	-	-	-	612,432	3,240	245,626	861,298	-	12,487	-	873,785	873,785	-
SERVICE CENTER	27411	-	-	-	-	-	150,838	17,400	59,569	227,807	-	9,078	-	236,885	236,885	-
ACCOUNTING PHYPL	27414	-	-	-	-	-	194,604	8,600	85,932	289,136	-	1,382	-	290,518	290,518	-
TRAINING & DEVELOPMENT/ P	27421	-	-	-	-	-	-	-	-	-	-	2,276	-	2,276	2,276	-
INFORMATION SYSTEMS	27430	-	-	-	-	-	-	9,800	-	9,800	-	27,177	-	36,977	36,977	-
PLANT - UTILITIES	27440	-	-	-	-	-	-	-	-	-	-	10,749,315	-	10,749,315	10,749,315	-
FACILITIES MANAGEMENT SUBTOTAL		-	-	91,000	91,000	-	5,381,321	274,595	2,960,597	8,616,513	-	13,587,131	-	22,203,644	22,112,644	-
FINANCE & ADMINISTRATIVE SERVICES																
UNIVERSITY PARK LEASES	26107	-	-	42,800	42,800	-	-	-	-	-	-	22,800	-	22,800	(20,000)	-
FINANCIAL PLANNING & BUDGETS	26155	-	-	-	-	-	263,046	1,150	126,327	390,523	-	19,490	-	410,013	410,013	-
VICE PRES FINANCE & ADMIN SERVICES	26300	-	-	-	-	-	291,426	2,354	92,015	385,795	-	18,121	-	403,916	403,916	-
FINANCE CONTINGENCY	26319	-	-	-	-	-	-	-	-	-	-	189,975	-	189,975	189,975	-
CMU POLICE	26630	-	-	-	-	-	1,608,348	116,881	768,261	2,493,490	-	195,167	-	2,688,657	2,688,657	-
FINANCE & ADMINISTRATIVE SERVICES SUBTOTAL		-	-	42,800	42,800	-	2,162,820	120,385	986,603	3,269,808	-	445,553	-	3,715,361	3,672,561	-
FINANCIAL SERVICES & REPORTING																
FINANCE INFORMATION SYSTEMS	26163	-	-	-	-	-	-	-	-	-	-	25,761	-	25,761	25,761	-
SAP IMP TEAM-FIN AFFAIRS	26304	-	-	-	-	-	149,200	2,266	71,410	222,876	-	7,664	-	230,540	230,540	-
FINANCIAL SERVICES AND REPORTING	26320	-	-	-	-	-	213,181	500	83,204	296,885	-	59,062	-	355,947	355,947	-
RISK MANAGEMENT	26400	-	-	-	-	-	130,722	600	49,965	181,287	-	16,815	-	198,102	198,102	-
HAZARDOUS WASTE DISPOSAL	26401	-	-	-	-	-	-	-	-	-	-	135,000	-	135,000	135,000	-
RADIATION SAFETY OFFICER	26402	-	-	-	-	-	-	-	-	-	-	75,000	-	75,000	75,000	-
INSURANCE	26405	-	-	-	-	-	-	-	-	-	-	466,338	-	466,338	466,338	-
EXTERNAL AUDITS	26415	-	-	-	-	-	-	4,400	-	4,400	-	96,762	-	101,162	101,162	-
TREASURY & INVESTMENT SERVICES	26420	-	-	-	-	-	86,648	-	35,929	122,577	-	82,253	-	204,830	204,830	-
ACCOUNTING SERVICES	26430	-	-	-	-	-	543,106	2,500	259,045	804,651	-	29,088	-	833,739	833,739	-
BANK SERVICE CHARGE REC	26435	-	-	-	-	-	-	-	-	-	-	116,527	-	116,527	116,527	-
STUDENT ACCT SVCS & UNIV BILLING	26440	-	-	653,994	653,994	-	834,721	8,000	459,606	1,302,327	-	26,027	-	1,328,354	674,360	-
REC ACCTG CR CD FEES	26443	-	-	-	-	-	-	-	-	-	-	12,300	-	12,300	12,300	-
UNCOLLECTIBLE RECEIVABLES	26445	-	-	-	-	-	-	-	-	-	-	1,400,000	-	1,400,000	1,400,000	-
PAYROLL & TRAVEL SERVICES	26450	-	-	-	-	-	360,708	1,300	171,864	533,872	-	88,171	-	622,043	622,043	-
PAYABLE ACCOUNTING	26470	-	-	173,000	173,000	-	173,834	150	82,872	256,856	-	478	-	257,334	84,334	-
PURCHASING	26600	-	-	-	-	-	333,100	-	123,020	456,120	-	33,339	-	489,459	489,459	-
CENTRAL MAILROOM	26610	-	-	-	-	-	119,324	-	67,608	186,932	-	18,658	-	205,590	205,590	-
UNIVERSITY STORES	26620	-	-	-	-	-	231,775	325	142,587	374,687	-	17,474	-	392,161	392,161	-
UNIVERSITY FIXED ASSETS	26622	-	-	40,000	40,000	-	95,869	282	43,081	139,232	-	12,192	-	151,424	111,424	-
MOVING & DELIVERY	26625	-	-	-	-	-	135,927	-	98,060	233,987	-	14,262	-	248,249	248,249	-
PROPERTY INSURANCE	27520	-	-	-	-	-	-	-	-	-	-	273,625	-	273,625	273,625	-
ENVIRONMENTAL HEALTH & SAFETY	27540	-	-	-	-	-	243,910	2,000	92,797	338,707	-	21,124	-	359,831	359,831	-
FINANCE	31041	-	-	120,000	120,000	-	414,473	20,065	232,927	667,465	-	70,775	-	738,240	618,240	-
CENTRAL ADMINISTRATION	31044	-	-	1,000	1,000	-	-	-	-	-	-	791,240	-	791,240	790,240	-
FINANCIAL SERVICES & REPORTING SUBTOTAL		-	-	987,994	987,994	-	4,066,498	42,388	2,013,975	6,122,861	-	3,889,935	-	10,012,796	9,024,802	-
HUMAN RESOURCES																
HR - STUDENT EMPLOYMENT	25835	-	-	-	-	-	-	-	-	-	-	10,142	-	10,142	10,142	-
SAP IMPLEMENTATION TEAM HR	26306	-	-	-	-	-	-	-	-	-	-	32,032	-	32,032	32,032	-

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ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL							
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
HR-PROFESSIONAL DEVELOPMENT PROGRAMS	26340	-	-	-	-	-	-	-	-	-	-	19,532	-	19,532	19,532	-	
HR-AVP	26520	-	-	-	-	-	1,705,394	4,000	745,608	2,455,002	-	100,244	-	2,555,246	2,555,246	-	
HR-NEGOTIATIONS & ARBITRATIONS	26521	-	-	-	-	-	-	-	-	-	-	13,500	-	13,500	13,500	-	
HR-BENEFITS & WELLNESS	26522	-	-	-	-	-	-	-	-	-	-	15,565	-	15,565	15,565	-	
HR-EMPLOYEE RELATIONS	26523	-	-	-	-	-	-	-	-	-	-	10,938	-	10,938	10,938	-	
HR-EMPLOYMENT SERVICES	26527	-	-	-	-	-	-	-	-	-	-	16,811	-	16,811	16,811	-	
FLEX SPENDING ADMIN FEES	26529	-	-	-	-	-	-	-	-	-	-	22,000	-	22,000	22,000	-	
HRS - WC/CHIP	26540	-	-	-	-	-	-	3,800	-	3,800	-	12,126	-	15,926	15,926	-	
COLLECT EXP EAP/WELLNESS PROGRAMS	26541	-	-	-	-	-	-	-	-	-	-	4,500	-	4,500	4,500	-	
UNEMPLOYMENT COMPENSATION	29106	-	-	-	-	-	-	-	-	-	-	200,000	-	200,000	200,000	-	
COMPENSATED ABSENCES	29110	-	-	-	-	-	-	-	-	-	-	209,740	-	209,740	209,740	-	
WORKERS COMPENSATION	29113	-	-	-	-	-	-	-	-	-	-	200,000	-	200,000	200,000	-	
FAC/STF TUITION BENEFITS	29116	-	-	-	-	-	-	-	4,640,080	4,640,080	-	28,479	-	4,668,559	4,668,559	-	
EMPLOYEE ASSISTANCE PROGRAM	29118	-	-	-	-	-	-	-	-	-	-	51,000	-	51,000	51,000	-	
ST FAMILY ILLNESS FUND	29121	-	-	-	-	-	-	-	1,100	1,100	-	-	-	1,100	1,100	-	
		-	-	-	-	-	1,705,394	7,800	5,386,788	7,099,982	-	946,609	-	8,046,591	8,046,591	-	
FINANCE AND ADMINISTRATIVE SERVICES DIVISION SUBTOT/		-	-	1,121,794	1,121,794	-	13,316,033	445,168	11,347,963	25,109,164	-	18,869,228	-	43,978,392	42,856,598	-	
GOVERNMENT & EXTERNAL RELATIONS DIVISION																	
<u>GOVERNMENT & EXTERNAL RELATIONS</u>																	
GOVERNMENTAL RELATIONS	26350	-	-	-	-	-	368,423	-	104,901	473,324	-	109,553	-	582,877	582,877	-	
GOVERNMENT & EXTERNAL RELATIONS SUBTOTAL		-	-	-	-	-	368,423	-	104,901	473,324	-	109,553	-	582,877	582,877	-	
GOVERNMENT & EXTERNAL RELATIONS DIVISION SUBTOTAL		-	-	-	-	-	368,423	-	104,901	473,324	-	109,553	-	582,877	582,877	-	
PRESIDENT'S DIVISION																	
<u>PRESIDENT'S OFFICE</u>																	
PRESIDENTS OFFICE	26100	-	-	-	-	-	753,776	-	253,574	1,007,350	-	214,454	-	1,221,804	1,221,804	-	
UNIVERSITY FUNCTIONS	26103	-	-	-	-	-	-	-	-	-	-	16,485	-	16,485	16,485	-	
PRESIDENT'S CONTINGENCY	26119	-	-	-	-	-	-	-	-	-	-	84,196	-	84,196	84,196	-	
OFFICE OF CIVIL RIGHTS & INST'NL EQUIT	26120	-	-	-	-	-	252,282	6,000	108,797	367,079	-	8,103	-	375,182	375,182	-	
OFFICE OF GENERAL COUNSEL	26130	-	-	-	-	-	404,975	2,200	147,657	554,832	-	82,284	-	637,116	637,116	-	
DETROIT OUTREACH OFFICE	26145	-	-	-	-	-	199,392	-	83,104	282,496	-	85,578	-	368,074	368,074	-	
FUND FOR INSTITUTIONAL PRIORITIES	26159	-	-	-	-	-	-	-	-	-	-	100,000	-	100,000	100,000	-	
RESEARCH TRAVEL FUND	26161	-	-	-	-	-	-	-	-	-	-	2,500	-	2,500	2,500	-	
MATCHING PRGM FOR FACULTY ENDOWMENT	26168	-	-	-	-	-	-	-	-	-	-	100,000	-	100,000	100,000	-	
INSTITUTIONAL MEMBERSHIPS	26170	-	-	-	-	-	-	-	-	-	-	109,300	-	109,300	109,300	-	
BOARD OF TRUSTEES	26180	-	-	-	-	-	-	2,200	-	2,200	-	31,193	-	33,393	33,393	-	
LEGAL SERVICES	26330	-	-	-	-	-	-	-	-	-	-	72,685	-	72,685	72,685	-	
PATENT LEGAL FEES	26331	-	-	-	-	-	-	-	-	-	-	35,000	-	35,000	35,000	-	
COMMUNITY OUTREACH	26381	-	-	-	-	-	-	-	-	-	-	25,000	-	25,000	25,000	-	
INTERNAL AUDIT	26410	-	-	-	-	-	186,808	800	58,332	245,940	-	27,505	-	273,445	273,445	-	
UNIVERSITY COMMUNICATIONS	26700	-	-	-	-	-	1,170,433	17,761	507,406	1,695,600	-	173,498	-	1,869,098	1,869,098	-	
BROCHURE PRINTING	26710	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	10,000	-	
MARKETING CAMPAIGN EXPENDITURES	26715	-	-	-	-	-	-	-	-	-	-	1,120,000	-	1,120,000	1,120,000	-	
GRADUATION & COMMENCEMENT	26740	-	-	-	-	-	-	-	-	-	-	104,000	-	104,000	104,000	-	
DEVELOPMENT AND ALUMNI RELATIONS	30003	-	-	-	-	-	55,714	-	18,611	74,325	-	40,890	-	115,215	115,215	-	
E.M.-MARKETING, RECRUITMENT & OUTREACH	31022	-	-	-	-	-	700,189	13,380	300,343	1,013,912	-	799,600	-	1,813,512	1,813,512	-	

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ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL							
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
FORMS/RECRUITMENT MATERIALS	31023	-	-	-	-	-	-	-	-	-	-	108,000	-	108,000	108,000	-	
ENROLLMENT MANAGEMENT PRODUCTION	31028	-	-	-	-	-	249,754	-	109,632	359,386	-	3,555	-	362,941	362,941	-	
MICHIGAN MARKET	32100	-	-	-	-	-	-	-	-	-	-	1,486,400	-	1,486,400	1,486,400	-	
MILITARY MARKET	34100	-	-	-	-	-	-	-	-	-	-	551,300	-	551,300	551,300	-	
U.S. MARKET	34399	-	-	-	-	-	-	-	-	-	-	874,080	-	874,080	874,080	-	
INTERNATIONAL MARKET	35100	-	-	-	-	-	-	-	-	-	-	53,600	-	53,600	53,600	-	
ONLINE MARKET	36100	-	-	-	-	-	-	-	-	-	-	1,448,000	-	1,448,000	1,448,000	-	
PRESIDENT'S OFFICE SUBTOTAL		-	-	-	-	-	3,973,323	42,341	1,587,456	5,603,120	-	7,767,206	-	13,370,326	13,370,326	-	
PRESIDENT'S DIVISION SUBTOTAL		-	-	-	-	-	3,973,323	42,341	1,587,456	5,603,120	-	7,767,206	-	13,370,326	13,370,326	-	
UNIVERSITY ADVANCEMENT DIVISION																	
<u>UNIVERSITY ADVANCEMENT</u>																	
STUDENT ALUMNI ASSOC	25355	-	-	-	-	-	-	-	-	-	-	2,500	-	2,500	2,500	-	
VP OF DEVELOPMENT & ALUMNI RELATIONS	26800	-	-	-	-	-	289,384	7,500	97,836	394,720	-	40,960	-	435,680	435,680	-	
MAJOR & PLANNED GIFTS	26810	-	-	-	-	-	428,456	500	202,402	631,358	-	86,463	-	717,821	717,821	-	
ANNUAL UNIV CAMPAIGN MATCHING FUNDS	26815	-	-	-	-	-	-	-	-	-	-	250,000	-	250,000	250,000	-	
DEVELOPMENT & ALUMNI RELATIONS SERVICE	26820	-	-	-	-	-	259,247	20,000	148,361	427,608	-	45,615	-	473,223	473,223	-	
DEVELOPMENT & EXTERNAL RELATIONS TECHL	26825	-	-	-	-	-	-	-	-	-	-	13,942	-	13,942	13,942	-	
STEWARDSHIP & DONOR RELATIONS	26830	-	-	-	-	-	137,679	3,464	78,967	220,110	-	26,652	-	246,762	246,762	-	
ANNUAL GIVING PROGRAMS	26840	-	-	-	-	-	171,323	184,290	83,133	438,746	-	60,067	-	498,813	498,813	-	
CORPORATE & FOUNDATION RELATIONS	26850	-	-	-	-	-	192,631	-	93,351	285,982	-	-	-	285,982	285,982	-	
ALUMNI RELATIONS	26860	-	-	-	-	-	322,641	5,200	174,362	502,203	-	44,067	-	546,270	546,270	-	
COLLEGE BASED DEVELOPMENT	26870	-	-	-	-	-	402,157	-	155,805	557,962	-	6,184	-	564,146	564,146	-	
UNIVERSITY ADVANCEMENT SUBTOTAL		-	-	-	-	-	2,203,518	220,954	1,034,217	3,458,689	-	576,450	-	4,035,139	4,035,139	-	
UNIVERSITY ADVANCEMENT DIVISION SUBTOTAL		-	-	-	-	-	2,203,518	220,954	1,034,217	3,458,689	-	576,450	-	4,035,139	4,035,139	-	
UNIVERSITY WIDE ACCOUNTS																	
<u>CENTRAL ADMINISTRATION</u>																	
INCOME FROM INVESTMENTS	13000	-	-	2,800,000	2,800,000	-	-	-	-	-	-	-	-	-	(2,800,000)	-	
CAMPUS IMPROVEMENT FUNDS	14445	-	-	-	-	-	-	-	-	-	-	950,000	-	950,000	950,000	-	
INSURANCE DIVIDEND	16400	-	-	50,380	50,380	-	-	-	-	-	-	-	-	-	(50,380)	-	
CMU PROGRAM ACTIVITY - ALLOCATED	19997	-	-	-	-	-	-	-	-	-	-	442,674	-	442,674	442,674	-	
CMU PROGRAM ACTIVITY	19998	-	-	-	-	-	-	-	-	-	-	4,000,981	-	4,000,981	4,000,981	-	
CMURC FUNDING	22040	-	-	85,931	85,931	-	-	-	-	-	-	500,000	-	500,000	414,069	-	
AUX OVERHEAD-RES SVC	26000	-	-	-	-	-	-	-	-	-	-	-	(3,786,765)	(3,786,765)	(3,786,765)	-	
AUX OVERHEAD-TELECOMM	26003	-	-	-	-	-	-	-	-	-	-	-	(228,526)	(228,526)	(228,526)	-	
OVERHEAD-CHARTER SCH	26004	-	-	-	-	-	-	-	-	-	-	-	(516,785)	(516,785)	(516,785)	-	
OVERHEAD-ATHLETICS	26006	-	-	-	-	-	-	-	-	-	-	-	(877,117)	(877,117)	(877,117)	-	
OVERHEAD-MSO	26009	-	-	97,253	97,253	-	-	-	-	-	-	-	-	-	(97,253)	-	
AUX OVERHEAD-HEALTH SVC	26010	-	-	-	-	-	-	-	-	-	-	-	(175,305)	(175,305)	(175,305)	-	
AUX OVERHEAD-PRINTING SERVICES	26011	-	-	-	-	-	-	-	-	-	-	-	(97,105)	(97,105)	(97,105)	-	
OVERHEAD - CMURC	26012	-	-	-	-	-	-	-	-	-	-	-	(13,286)	(13,286)	(13,286)	-	
ID CARD OPERATIONS	26448	-	-	-	-	-	-	-	-	-	-	50,000	-	50,000	50,000	-	
AMER DISABILITIES ACT OPERATIONAL ACCT	26500	-	-	-	-	-	-	-	-	-	-	38,724	-	38,724	38,724	-	
CAPITAL PROJECT FUNDS	27030	-	-	-	-	-	-	-	-	-	-	2,756,286	-	2,756,286	2,756,286	-	
AMER DISABILITY ACT	27060	-	-	-	-	-	-	-	-	-	-	16,000	-	16,000	16,000	-	

**CENTRAL MICHIGAN UNIVERSITY
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DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES										TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL					NON-PERSONNEL						
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD	TOTAL EXPENSES			
TRUSTEE FEES	27800	-	-	-	-	-	-	-	-	-	-	8,000	-	8,000	8,000	-	
DEBT SERVICE	27810	-	-	-	-	-	-	-	-	-	-	1,920,189	-	1,920,189	1,920,189	-	
AUX OVERHEAD MNTC-RES SVC	27910	-	-	-	-	-	-	-	-	-	-	-	(1,130,518)	(1,130,518)	(1,130,518)	-	
OVERHEAD MAINTENANCE-PRINTING SERVICES	27911	-	-	-	-	-	-	-	-	-	-	-	(28,990)	(28,990)	(28,990)	-	
AUX OVRHD MNTC-TELECOM	27913	-	-	-	-	-	-	-	-	-	-	-	(37,958)	(37,958)	(37,958)	-	
AUX OVRHD MNTC-HEALTH SVC	27915	-	-	-	-	-	-	-	-	-	-	-	(63,319)	(63,319)	(63,319)	-	
OVERHEAD MNTE-ATHLETICS	27916	-	-	-	-	-	-	-	-	-	-	-	(1,576,726)	(1,576,726)	(1,576,726)	-	
OVERHEAD MNTC-MSO	27919	-	-	56,890	56,890	-	-	-	-	-	-	-	-	-	(56,890)	-	
COMPENSATION	29115	-	-	-	-	-	-	-	-	-	-	234,663	-	234,663	234,663	-	
		-	-	3,090,454	3,090,454	-	-	-	-	-	-	10,917,517	(8,532,400)	2,385,117	(705,337)	-	
CENTRAL ENERGY FACILITY																	
PERSONAL SERVICES	Various	-	-	-	-	-	1,248,875	587,201	547,744	2,383,820	-	-	-	2,383,820	-	(2,383,820)	
SEF BOND PAYMENT-2008	50172	-	-	-	-	-	-	-	-	-	-	659,250	-	659,250	-	(659,250)	
CO-GEN BOND PAYMENT-1990	50172	-	-	-	-	-	-	-	-	-	-	2,010,567	-	2,010,567	-	(2,010,567)	
TRUSTEE FEES	50172	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000	-	(20,000)	
MAINT SUPPLIES/EQUIP	Various	-	-	-	-	-	-	-	-	-	-	870,000	-	870,000	-	(870,000)	
SYSTEM MAINTENANCE	Various	-	-	-	-	-	-	-	-	-	-	2,170,864	-	2,170,864	-	(2,170,864)	
PURCHASED THERMAL FUEL	50175	-	-	-	-	-	-	-	-	-	-	4,302,270	-	4,302,270	-	(4,302,270)	
PURCHASED ELECTRICITY	50175	-	-	-	-	-	-	-	-	-	-	3,262,175	-	3,262,175	-	(3,262,175)	
PURCHASED SEWER AND WATER	50175	-	-	-	-	-	-	-	-	-	-	984,180	-	984,180	-	(984,180)	
ENERGY CONSERVATION PROGRAM	50175	-	-	-	-	-	-	-	-	-	-	100,000	-	100,000	-	(100,000)	
SOLID WASTE HANDLING	50175	-	-	-	-	-	-	-	-	-	-	320,973	-	320,973	-	(320,973)	
CHARGE TO GENERAL FUND (62.92%)		-	-	-	-	-	-	-	-	-	-	(10,749,315)	-	(10,749,315)	-	10,749,315	
CHARGE TO AUXILIARY FUND (37.08%)		-	-	-	-	-	-	-	-	-	-	(6,334,784)	-	(6,334,784)	-	6,334,784	
CENTRAL ENERGY FACILITY SUBTOTAL		-	-	-	-	-	1,248,875	587,201	547,744	2,383,820	-	(2,383,820)	-	-	-	-	
SERVICE CENTERS TOTALS		1,466,925	685,444	14,242,766	16,395,135	3,152,440	45,234,461	7,899,418	27,604,764	83,891,083	616,014	99,672,662	(8,015,615)	176,164,144	159,769,009	-	
AUXILIARY CENTERS																	
PARKING SERVICES																	
REGISTRATION FEE	50123	-	-	1,920,000	1,920,000	-	-	-	-	-	-	-	-	-	-	1,920,000	
VIOLATIONS BUREAU	50124	-	-	465,000	465,000	-	-	-	-	-	-	-	-	-	-	465,000	
PARKING METER INCOME	50125	-	-	175,000	175,000	-	-	-	-	-	-	-	-	-	-	175,000	
PARKING SERVICES	50130	-	-	-	-	-	283,498	107,000	174,760	565,258	-	87,742	-	653,000	-	(653,000)	
PARKING LOT SEALING & STRIPING	50130	-	-	-	-	-	-	-	-	-	-	50,000	-	50,000	-	(50,000)	
2003-04 BUDGET REDUCTION	50130	-	-	-	-	-	-	-	-	-	-	-	-	-	(960,000)	(960,000)	
2004-05 BUDGET REDUCTION	50130	-	-	-	-	-	-	-	-	-	-	-	-	-	(34,000)	(34,000)	
CAPITAL POOL CONTRIBUTION	50130	-	-	-	-	-	-	-	-	-	-	-	-	-	(863,000)	(863,000)	
PARKING SERVICES SUBTOTAL		-	-	2,560,000	2,560,000	-	283,498	107,000	174,760	565,258	-	137,742	-	703,000	(1,857,000)	-	
RESIDENCES & AUXILIARY SERVICES																	
APARTMENTS																	
KEWADIN	50021	-	-	657,900	657,900	-	54,167	237,779	24,036	315,982	-	309,552	-	625,534	-	32,366	
NORTHWEST	50022	-	-	1,335,111	1,335,111	-	113,327	227,067	55,273	395,667	-	654,661	-	1,050,328	-	284,783	
GRAD HSG	50023	-	-	914,500	914,500	-	114,347	26,438	54,827	195,612	-	371,005	-	566,617	-	347,883	
APARTMENTS SUBTOTAL		-	-	2,907,511	2,907,511	-	281,841	491,284	134,136	907,261	-	1,335,218	-	2,242,479	-	665,032	

BOVEE UC

**CENTRAL MICHIGAN UNIVERSITY
2016-2017 OPERATING BUDGET
DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES			
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD		
BOOKSTORE	50042	-	-	14,500,000	14,500,000	-	554,435	467,258	298,171	1,319,864	10,975,000	1,013,634	-	13,308,498	-	1,191,502
BUILDING	50043	-	-	67,500	67,500	-	305,065	61,195	187,825	554,085	-	60,000	-	614,085	-	(546,585)
CENTRAL CARD	50045	-	-	150,750	150,750	-	76,683	21,000	39,148	136,831	-	158,000	-	294,831	-	(144,081)
MEDIAGRAPHIX	50047	-	-	25,000	25,000	-	-	40,000	500	40,500	-	69,500	-	110,000	-	(85,000)
BOVEE UC SUBTOTAL		-	-	14,743,250	14,743,250	-	936,183	589,453	525,644	2,051,280	10,975,000	1,301,134	-	14,327,414	-	415,836
BOVEE UC FOOD SERVICE																
CATERING	50048	-	-	2,285,350	2,285,350	-	-	411,363	-	411,363	914,140	779,970	-	2,105,473	-	179,877
DOWN UNDER	50049	-	-	897,731	897,731	-	-	172,544	-	172,544	390,513	306,880	-	869,937	-	27,794
EINSTEINS	50050	-	-	350,000	350,000	-	-	66,000	-	66,000	168,000	45,312	-	279,312	-	70,688
GOODIES	50051	-	-	372,708	372,708	-	-	79,708	-	79,708	154,674	77,824	-	312,206	-	60,502
JAVA CITY LIBRARY	50052	-	-	1,335,319	1,335,319	-	-	239,206	-	239,206	681,012	252,841	-	1,173,059	-	162,260
C3 TOWERS	50054	-	-	167,736	167,736	-	-	30,720	-	30,720	86,520	50,408	-	167,648	-	88
JAVA CITY HP	50055	-	-	115,335	115,335	-	-	4,045	-	4,045	68,500	38,540	-	111,085	-	4,250
C3 EXPRESS PEARCE	50056	-	-	1,074,830	1,074,830	-	-	168,755	-	168,755	640,000	221,920	-	1,030,675	-	44,155
THE MARKET	50057	-	-	52,203	52,203	-	-	16,589	-	16,589	32,000	11,533	-	60,122	-	(7,919)
TRACKSIDE SAC	50058	-	-	290,000	290,000	-	-	58,000	-	58,000	114,000	79,746	-	251,746	-	38,254
UC STARBUCKS	50059	-	-	312,700	312,700	-	-	72,000	-	72,000	125,000	113,506	-	310,506	-	2,194
NORTHSIDE MARKET	50060	-	-	440,147	440,147	-	-	73,728	-	73,728	307,622	59,832	-	441,182	-	(1,035)
POD MOBILE	50063	-	-	724,042	724,042	-	-	131,840	-	131,840	282,983	130,152	-	544,975	-	179,067
GRAWN POD EXPRESS	50064	-	-	3,162	3,162	-	-	2,994	-	2,994	1,700	600	-	5,294	-	(2,132)
CONCESSIONS	50076	-	-	119,529	119,529	-	-	17,869	-	17,869	73,388	14,788	-	106,045	-	13,484
BOVEE UC FOOD SERVICE SUBTOTAL		-	-	8,540,792	8,540,792	-	-	1,545,361	-	1,545,361	4,040,052	2,183,852	-	7,769,265	-	771,527
OTHER INCOME																
POOLED INVESTMENT INCOME	50078	-	-	600,000	600,000	-	-	-	-	-	-	-	-	-	-	600,000
OTHER INCOME SUBTOTAL		-	-	600,000	600,000	-	-	-	-	-	-	-	-	-	-	600,000
PRINTING SERVICES																
UNIVERSITY PRESS	50082	-	-	1,607,521	1,607,521	-	576,671	24,810	291,451	892,932	615,000	220,103	-	1,728,035	-	(120,514)
UP COPY CENTER	50083	-	-	270,061	270,061	-	30,785	5,280	22,899	58,964	25,000	148,068	-	232,032	-	38,029
UC COPY CENTER	50084	-	-	133,111	133,111	-	31,825	4,625	21,019	57,469	13,000	43,415	-	113,884	-	19,227
PRINTING SERVICES SUBTOTAL		-	-	2,010,693	2,010,693	-	639,281	34,715	335,369	1,009,365	653,000	411,586	-	2,073,951	-	(63,258)
RESIDENCE HALLS																
BARNES	50002	-	-	885,261	885,261	-	106,882	129,999	70,016	306,897	-	408,444	-	715,341	-	169,920
BEDDOW	50003	-	-	1,237,989	1,237,989	-	118,974	226,985	75,192	421,151	-	442,434	-	863,585	-	374,404
CALKINS	50004	-	-	1,355,565	1,355,565	-	136,439	226,666	85,553	448,658	-	498,684	-	947,342	-	408,223
CAREY	50005	-	-	1,092,195	1,092,195	-	86,956	326,638	56,198	469,792	-	445,058	-	914,850	-	177,345
COBB	50006	-	-	1,444,923	1,444,923	-	191,744	343,285	118,360	653,389	-	482,097	-	1,135,486	-	309,437
EMMONS	50007	-	-	1,468,438	1,468,438	-	111,617	353,630	68,284	533,531	-	458,285	-	991,816	-	476,622
HERRIG	50008	-	-	1,473,141	1,473,141	-	133,528	455,291	83,825	672,644	-	468,618	-	1,141,262	-	331,879
LARZELERE	50009	-	-	1,393,190	1,393,190	-	162,636	203,640	101,092	467,368	-	505,782	-	973,150	-	420,040
MERRILL	50010	-	-	1,233,286	1,233,286	-	121,885	152,832	76,919	351,636	-	455,184	-	806,820	-	426,466
ROBINSON	50011	-	-	918,183	918,183	-	124,795	158,807	78,645	362,247	-	474,754	-	837,001	-	81,182
SAXE	50012	-	-	1,416,705	1,416,705	-	101,510	272,968	64,832	439,310	-	453,201	-	892,511	-	524,194
SWEENEY	50013	-	-	1,341,456	1,341,456	-	133,528	283,709	83,825	501,062	-	511,540	-	1,012,602	-	328,854
THORPE	50015	-	-	1,327,346	1,327,346	-	133,528	170,719	83,825	388,072	-	481,866	-	869,938	-	457,408
TROUT	50016	-	-	1,261,504	1,261,504	-	127,707	254,757	80,373	462,837	-	443,965	-	906,802	-	354,702

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ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES			
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD		
TROUTMAN	50017	-	-	967,834	967,834	-	107,195	147,992	81,515	336,702	-	438,923	-	775,625	-	192,209
WHEELER	50018	-	-	1,459,031	1,459,031	-	206,434	279,798	113,763	599,995	-	605,252	-	1,205,247	-	253,784
WOLDT	50019	-	-	1,473,141	1,473,141	-	159,725	251,635	99,365	510,725	-	462,434	-	973,159	-	499,982
KULHAVI	50025	-	-	1,393,852	1,393,852	-	139,349	183,796	87,279	410,424	-	507,149	-	917,573	-	476,279
KESSELER	50026	-	-	1,369,401	1,369,401	-	104,420	209,137	66,558	380,115	-	500,110	-	880,225	-	489,176
CAMPBELL	50027	-	-	1,387,739	1,387,739	-	98,599	193,689	63,104	355,392	-	509,087	-	864,479	-	523,260
CELANI	50028	-	-	1,302,161	1,302,161	-	109,315	199,931	70,012	379,258	-	476,675	-	855,933	-	446,228
FABIANO	50029	-	-	1,338,838	1,338,838	-	121,885	202,012	76,918	400,815	-	502,119	-	902,934	-	435,904
RESIDENCE HALLS SUBTOTAL		-	-	28,541,179	28,541,179	-	2,838,651	5,227,916	1,785,453	9,852,020	-	10,531,661	-	20,383,681	-	8,157,498
RESIDENTIAL RESTAURANTS																
CAREY	50032	-	-	7,270,250	7,270,250	-	67,427	645,910	51,395	764,732	1,599,000	2,449,600	-	4,813,332	-	2,456,918
MERRILL	50033	-	-	4,858,000	4,858,000	-	40,907	277,447	31,208	349,562	631,000	1,770,580	-	2,751,142	-	2,106,858
ROBINSON	50034	-	-	4,628,050	4,628,050	-	42,947	328,618	30,145	401,710	793,000	1,794,433	-	2,989,143	-	1,638,907
WOLDT	50035	-	-	6,309,000	6,309,000	-	58,247	542,530	42,895	643,672	1,345,000	2,328,759	-	4,317,431	-	1,991,569
RESIDENTIAL RESTAURANTS SUBTOTAL		-	-	23,065,300	23,065,300	-	209,528	1,794,505	155,643	2,159,676	4,368,000	8,343,372	-	14,871,048	-	8,194,252
UNALLOCATED EXPENSES																
DEBT SERVICE	50065	-	-	-	-	-	-	-	-	-	-	4,359,701	-	4,359,701	-	(4,359,701)
UNIV. OVERHEAD ASSESSMENT-GF	50969	-	-	-	-	-	-	-	-	-	-	-	5,043,378	5,043,378	-	(5,043,378)
GENERAL FUND CONTRIBUTION	50969	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,117,265)	(3,117,265)
DEFERRED MAINT. CONTRIBUTION	74949	-	-	-	-	-	-	-	-	-	-	-	-	-	(900,000)	(900,000)
CAPITAL BUDGET CONTRIBUTION	74949	-	-	-	-	-	-	-	-	-	-	-	-	-	(720,600)	(720,600)
OPERATING & CAPITAL RESERVE	74949	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,000,000)	(2,000,000)
MAINT REPLACEMENT & RENOV	74949	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,599,943)	(2,599,943)
UNALLOCATED EXPENSES SUBTOTAL		-	-	-	-	-	-	-	-	-	-	4,359,701	5,043,378	9,403,079	(9,337,808)	(18,740,887)
RESIDENCES & AUXILIARY SERVICES SUBTOTAL		-	-	80,408,725	80,408,725	-	4,905,484	9,683,234	2,936,245	17,524,963	20,036,052	28,466,524	5,043,378	71,070,917	(9,337,808)	-
AUXILIARY CENTERS TOTALS		-	-	82,968,725	82,968,725	-	5,188,982	9,790,234	3,111,005	18,090,221	20,036,052	28,604,266	5,043,378	71,773,917	(11,194,808)	-
SUBSIDIZED AUXILIARY CENTERS																
ATHLETICS																
ATHLETIC DIRECTOR	25507/55000	-	-	-	-	-	579,206	107,369	230,119	916,694	-	50,000	-	966,694	-	(966,694)
GENERAL FM & EQUIPMENT	55001	-	-	-	-	-	132,080	38,320	52,164	222,564	-	300,000	-	522,564	-	(522,564)
NCAA PAYMENTS	55002	-	-	750,000	750,000	-	-	-	-	-	-	-	-	-	-	750,000
TRUST FEES/DEBT PAYMENT	55004	-	-	-	-	-	-	-	-	-	-	1,844,513	-	1,844,513	-	(1,844,513)
NCAA ACADEMIC ENHANCEMENT	55005	-	-	150,000	150,000	-	181,176	118,910	77,041	377,127	-	60,000	-	437,127	-	(287,127)
HALL OF FAME	55006	-	-	-	-	-	-	-	-	-	-	12,000	-	12,000	-	(12,000)
IMG REVENUE	55007	-	-	600,000	600,000	-	-	-	-	-	-	130,000	-	130,000	-	470,000
COMPLIANCE	55008	-	-	-	-	-	141,351	10,960	69,936	222,247	-	35,000	-	257,247	-	(257,247)
SPORTS INFORMATION DEPT	55009	-	-	-	-	-	150,254	78,212	86,806	315,272	-	35,000	-	350,272	-	(350,272)
MID AMERICAN CONFERENCE	55010	-	-	1,100,000	1,100,000	-	-	-	-	-	-	290,000	-	290,000	-	810,000
ATHLETIC SPECIAL EVENTS	55015	-	-	36,000	36,000	-	-	-	-	-	-	-	-	-	-	36,000
ATHLETICS-GENERAL	55020	-	-	141,959	141,959	-	61,531	42,400	35,936	139,867	-	186,296	2,453,843	2,780,006	22,482,966	19,844,919
ATHLETIC TICKET TRADE	55023	-	-	100,000	100,000	-	64,770	56,547	32,540	153,857	-	140,000	-	293,857	-	(193,857)
SPECIAL PROJECTS-ATHLETICS	55029	-	-	-	-	-	-	-	-	-	-	5,000	-	5,000	-	(5,000)
EQUIPMENT & LOCKER ROOM	55035	-	-	-	-	-	90,352	14,360	55,397	160,109	-	15,000	-	175,109	-	(175,109)
SCOREBOARDS	55049	-	-	-	-	-	-	152,202	-	152,202	-	75,000	-	227,202	-	(227,202)

**CENTRAL MICHIGAN UNIVERSITY
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ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES			
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD		
SPORTS MEDICINE	55050	-	-	50,000	50,000	-	294,398	264,645	147,641	706,684	-	160,000	-	866,684	-	(816,684)
ATHLETIC AWARDS	55051	-	-	-	-	-	-	-	-	-	-	15,000	-	15,000	-	(15,000)
ATHLETIC INJURIES	55052	-	-	-	-	-	-	-	-	-	-	170,000	-	170,000	-	(170,000)
ATHLETIC PROMOTIONS	55053	-	-	-	-	-	104,089	40,360	47,032	191,481	-	120,000	-	311,481	-	(311,481)
POST SEASON COMPETITION	55055	-	-	20,000	20,000	-	-	-	-	-	-	200,000	-	200,000	-	(180,000)
STRENGTH & COND. PROGRAM	55057	-	-	-	-	44,830	73,373	4,580	58,454	181,237	-	35,000	-	216,237	-	(216,237)
CHEERLEADERS	55060	-	-	50,000	50,000	-	-	10,765	-	10,765	-	50,000	-	60,765	-	(10,765)
ADIDAS/SLD	55061	-	-	50,000	50,000	-	-	-	-	-	-	450,000	-	450,000	-	(400,000)
DEVELOPMENT OFFICER	55064	-	-	-	-	-	43,377	600	17,462	61,439	-	17,000	-	78,439	-	(78,439)
CMU CHIPPETTES	55065	-	-	70,000	70,000	-	-	6,459	-	6,459	-	70,000	-	76,459	-	(6,459)
FOOTBALL SUITES	55067	-	-	100,000	100,000	-	-	-	-	-	-	5,000	-	5,000	-	95,000
50/50 RAFFLE	55069	-	-	40,000	40,000	-	-	-	-	-	-	25,000	-	25,000	-	15,000
CHIPPEWA CLUB	55070	-	-	40,000	40,000	-	111,426	126,064	58,967	296,457	-	60,000	-	356,457	-	(316,457)
FOOTBALL ADMINISTRATIVE	55072	-	-	1,150,000	1,150,000	-	-	12,000	-	12,000	-	950,000	-	962,000	-	188,000
FOOTBALL	55075	-	-	900,000	900,000	1,023,960	507,312	494,563	546,062	2,571,897	-	1,000,000	-	3,571,897	-	(2,671,897)
BASKETBALL ADMINISTRATIVE	55076	-	-	123,000	123,000	-	-	58,000	-	58,000	-	300,000	-	358,000	-	(235,000)
MEN'S BASKETBALL	55081	-	-	300,000	300,000	297,300	312,120	214,074	203,789	1,027,283	-	350,000	-	1,377,283	-	(1,077,283)
BASEBALL	55082	-	-	70,000	70,000	199,350	-	74,894	86,842	361,086	-	250,000	-	611,086	-	(541,086)
MENS TRACK & CROSS CO	55083	-	-	-	-	167,311	-	2,400	78,162	247,873	-	-	-	247,873	-	(247,873)
WRESTLING	55085	-	-	61,000	61,000	206,150	-	57,337	80,348	343,835	-	105,000	-	448,835	-	(387,835)
TRACK & FIELD - COMBINED	55087	-	-	71,000	71,000	-	-	-	-	-	-	175,000	-	175,000	-	(104,000)
WOMEN'S BASKETBALL	55091	-	-	60,000	60,000	214,731	208,080	165,787	141,275	729,873	-	225,000	-	954,873	-	(894,873)
WOMEN'S SOCCER	55092	-	-	29,000	29,000	155,044	-	1,320	68,295	224,659	-	112,000	-	336,659	-	(307,659)
FIELD HOCKEY	55093	-	-	20,000	20,000	105,882	-	22,960	34,122	162,964	-	100,000	-	262,964	-	(242,964)
GYMNASTICS	55094	-	-	58,000	58,000	210,735	-	57,625	82,751	351,111	-	110,000	-	461,111	-	(403,111)
WOMEN'S GOLF	55095	-	-	15,000	15,000	58,079	-	22,600	20,602	101,281	-	134,500	-	235,781	-	(220,781)
WOMEN'S LACROSSE	55096	-	-	22,000	22,000	108,355	-	22,960	39,288	170,603	-	175,000	-	345,603	-	(323,603)
WOMENS TRACK & CROSS CO	55097	-	-	-	-	167,311	-	-	78,162	245,473	-	-	-	245,473	-	(245,473)
VOLLEYBALL	55098	-	-	12,000	12,000	134,213	-	60,440	53,498	248,151	-	110,000	-	358,151	-	(346,151)
SOFTBALL	55099	-	-	60,000	60,000	221,436	-	6,920	84,958	313,314	-	175,000	-	488,314	-	(428,314)
ATHLETIC SCHOLARSHIPS	55136	-	-	400,000	400,000	-	-	-	-	-	-	6,697,909	-	6,697,909	-	(6,297,909)
SPORTS CAMPS	55370	-	-	130,000	130,000	-	-	-	-	-	-	-	-	-	-	130,000
ATHLETICS SUBTOTAL		-	-	6,778,959	6,778,959	3,314,687	3,054,895	2,346,633	2,567,649	11,283,864	-	15,524,218	2,453,843	29,261,925	22,482,966	-
COMPUTING SUPPORT																
OIT	10/26376/53119	-	-	-	-	-	353,476	16,700	143,322	513,498	-	49,700	-	563,198	11,941,981	11,378,783
MEDIATED SERVICES	53110	-	-	-	-	-	167,559	61,170	80,724	309,453	-	400,000	-	709,453	-	(709,453)
APPLICATION & DEVELOPMENT	53111	-	-	-	-	-	572,287	4,500	248,854	825,641	-	33,245	-	858,886	-	(858,886)
NETWORK	53112	-	-	-	-	-	454,584	220,678	187,484	862,746	-	455,000	-	1,317,746	400,000	(917,746)
INFRASTRUCTURE	53114	-	-	-	-	-	864,972	-	326,338	1,191,310	-	84,200	-	1,275,510	-	(1,275,510)
TECH SERVICES	53115	-	-	-	-	-	135,949	153,000	71,624	360,573	-	54,100	-	414,673	100,000	(314,673)
HELP DESK AND USER SUPPORT	53116	-	-	-	-	-	443,191	327,284	191,216	961,691	-	64,500	-	1,026,191	-	(1,026,191)
OIT MAINTENANCE	53118	-	-	-	-	-	-	-	-	-	-	3,571,963	-	3,571,963	-	(3,571,963)
PROJECT MANAGEMENT OFFICE	53120	-	-	-	-	-	67,320	94,660	30,153	192,133	-	27,335	-	219,468	-	(219,468)
DEVELOPMENT & MAINTENANCE	53121	-	-	-	-	-	464,883	261,505	178,326	904,714	-	27,335	-	932,049	-	(932,049)
DATA SERVICES	53125	-	-	-	-	-	944,508	210,475	367,431	1,522,414	-	30,430	-	1,552,844	-	(1,552,844)
COMPUTING SUPPORT SUBTOTAL		-	-	-	-	-	4,468,729	1,349,972	1,825,472	7,644,173	-	4,797,808	-	12,441,981	12,441,981	-

**CENTRAL MICHIGAN UNIVERSITY
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ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES			
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD		
<u>PUBLIC BROADCASTING</u>																
RADIO																
WCMU TV & FM	23000/43310	-	-	-	-	-	-	-	-	-	-	-	-	-	869,835	869,835
MISCELLANEOUS	43305/43313	-	-	2,000	2,000	-	-	-	-	-	-	-	-	-	-	2,000
TOWER RENT	43313	-	-	29,510	29,510	-	-	-	-	-	-	-	-	-	-	29,510
CONTRIBUTIONS	9300011	-	-	1,089,500	1,089,500	-	-	-	-	-	-	-	-	-	-	1,089,500
MANAGEMENT & GENERAL	43350	-	-	-	-	-	157,900	4,500	61,727	224,127	-	54,000	-	278,127	-	(278,127)
FUNDRAISING	43351	-	-	-	-	-	104,442	71,845	51,554	227,841	-	127,750	-	355,591	-	(355,591)
BROADCASTING	43352	-	-	-	-	-	190,750	11,800	82,357	284,907	-	367,906	-	652,813	-	(652,813)
PROGRAMMING	43353	-	-	-	-	-	222,725	49,000	118,756	390,481	-	442,118	-	832,599	-	(832,599)
PROGRAM INFORMATION & OUTREACH	43354	-	-	-	-	-	47,967	1,886	21,372	71,225	-	90,490	-	161,715	-	(161,715)
CORP FOR PUBLIC BROADCASTING	69015	-	-	290,000	290,000	-	-	-	-	-	-	-	-	-	-	290,000
TOTAL RADIO		-	-	1,411,010	1,411,010	-	723,784	139,031	335,766	1,198,581	-	1,082,264	-	2,280,845	869,835	-
TELEVISION																
WCMU TV & FM	23000/43210	-	-	-	-	-	-	-	-	-	-	-	-	-	1,275,786	1,275,786
MISCELLANEOUS	43205/43213	-	-	96,000	96,000	-	-	-	-	-	-	-	-	-	-	96,000
TOWER RENT	43213	-	-	255,826	255,826	-	-	-	-	-	-	-	-	-	-	255,826
CONTRIBUTIONS	9300010	-	-	1,615,000	1,615,000	-	-	-	-	-	-	-	-	-	-	1,615,000
MANAGEMENT & GENERAL	43250	-	-	-	-	-	172,334	37,200	61,511	271,045	-	501,864	-	772,909	-	(772,909)
FUNDRAISING	43251	-	-	-	-	-	138,908	33,955	63,613	236,476	-	379,100	-	615,576	-	(615,576)
BROADCASTING	43252	-	-	-	-	-	509,153	25,000	208,877	743,030	-	548,800	-	1,291,830	-	(1,291,830)
PROGRAMMING	43253	-	-	-	-	-	215,600	62,505	94,055	372,160	-	991,813	-	1,363,973	-	(1,363,973)
PROGRAM INFORMATION & OUTREACH	43254	-	-	-	-	-	70,948	2,900	29,021	102,869	-	145,455	-	248,324	-	(248,324)
CORP FOR PUBLIC BROADCASTING	69005	-	-	1,050,000	1,050,000	-	-	-	-	-	-	-	-	-	-	1,050,000
TOTAL TELEVISION		-	-	3,016,826	3,016,826	-	1,106,943	161,560	457,077	1,725,580	-	2,567,032	-	4,292,612	1,275,786	-
PUBLIC BROADCASTING SUBTOTAL		-	-	4,427,836	4,427,836	-	1,830,727	300,591	792,843	2,924,161	-	3,649,296	-	6,573,457	2,145,621	-
<u>TELECOMMUNICATIONS</u>																
USAGE-RESALE	50142	-	-	5,000	5,000	-	-	-	-	-	-	-	-	-	-	5,000
USAGE-ADMINISTRATIVE	50142	-	-	290,800	290,800	-	-	-	-	-	-	-	-	-	-	290,800
NONTAXABLE SALES-RESALE	50142	-	-	160,450	160,450	-	-	-	-	-	-	-	-	-	-	160,450
CELLULAR PHONE RESALE	50142	-	-	4,270,000	4,270,000	-	-	-	-	-	-	-	-	-	-	4,270,000
MONTHLY SERVICE-ADMINISTRATIVE	50142	-	-	2,240,000	2,240,000	-	-	-	-	-	-	-	-	-	-	2,240,000
SERVICE ORDER CHARGES	50142	-	-	780,000	780,000	-	-	-	-	-	-	-	-	-	-	780,000
MONTHLY PHONE SERVICE-RES HALLS	50142	-	-	300,000	300,000	-	-	-	-	-	-	-	-	-	-	300,000
MONTHLY CABLE SERVICE-RES HALLS	50142	-	-	315,000	315,000	-	-	-	-	-	-	-	-	-	-	315,000
OTHER REVENUE	50142	-	-	35,000	35,000	-	-	-	-	-	-	-	-	-	-	35,000
PERSONNEL SERVICES	50142	-	-	-	-	-	869,612	250,000	419,171	1,538,783	-	-	-	1,538,783	62,611	(1,476,172)
TRUCKS-LOCAL/USAGE	50142	-	-	-	-	-	-	-	-	-	-	70,000	-	70,000	-	(70,000)
TRUNKS-TOLL/USAGE	50142	-	-	-	-	-	-	-	-	-	-	340,000	-	340,000	-	(340,000)
CABLE TV ROYALTIES	50142	-	-	-	-	-	-	-	-	-	-	172,000	-	172,000	-	(172,000)
SUPPLIES/DEPARTMENTAL	50142	-	-	-	-	-	-	-	-	-	-	229,372	-	229,372	-	(229,372)
SUPPLIES/RESALE-PLANT	50142	-	-	-	-	-	-	-	-	-	-	4,350,000	-	4,350,000	-	(4,350,000)
SUPPLIES/SYSTEM RELATED	50142	-	-	-	-	-	-	-	-	-	-	685,000	-	685,000	-	(685,000)
UNCOLLECTIBLE WRITE-OFFS	50142	-	-	-	-	-	-	-	-	-	-	7,500	-	7,500	-	(7,500)
OVERHEAD RECOVERY / REDUCTIONS	50142	-	-	-	-	-	-	-	-	-	-	-	266,484	266,484	(799,722)	(1,066,206)
TELECOMMUNICATIONS SUBTOTAL		-	-	8,396,250	8,396,250	-	869,612	250,000	419,171	1,538,783	-	5,853,872	266,484	7,659,139	(737,111)	-

**CENTRAL MICHIGAN UNIVERSITY
2016-2017 OPERATING BUDGET
DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES			
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD		
COLLEGE OF MEDICINE CLINICS																
UNIVERSITY HEALTH SERVICES	1501000000	-	-	1,766,321	1,766,321	780,932	712,825	34,000	642,316	2,170,073	-	250,198	238,624	2,658,895	892,574	-
SIMMONS CENTER	1404001000	-	-	527,191	527,191	200,800	107,501	-	101,590	409,891	-	117,300	-	527,191	-	-
NEW CLINIC OPERATIONS	1403001000	-	-	75,000	75,000	-	-	-	-	-	-	75,000	-	75,000	-	-
COLLEGE OF MEDICINE CLINICS SUBTOTAL		-	-	2,368,512	2,368,512	981,732	820,326	34,000	743,906	2,579,964	-	442,498	238,624	3,261,086	892,574	-
EVENTS & CONFERENCE SERVICES																
EVENTS & CONFERENCE SERVICES	50250/25201	-	-	119,947	119,947	11,365	73,406	68,158	47,079	200,008	-	49,136	-	249,144	129,197	-
UNIVERSITY EVENTS	50181/25201	-	-	959,150	959,150	-	154,869	323,292	72,498	550,659	-	556,271	-	1,106,930	147,780	-
UNIVERSITY EVENTS SUBTOTAL		-	-	1,079,097	1,079,097	11,365	228,275	391,450	119,577	750,667	-	605,407	-	1,356,074	276,977	-
UNIVERSITY RECREATION																
UREC - OVERARCHING ACCOUNT	50190/25201	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNIVERSITY RECREATION	50195/25201	-	-	515,000	515,000	45,461	770,075	310,000	350,426	1,475,962	-	206,938	-	1,682,900	1,167,900	-
TICKET CENTRAL	50183/25201	-	-	70,000	70,000	11,365	38,734	27,600	21,538	99,237	-	46,910	-	146,147	76,147	-
EVENTS CENTER OPERATIONS	50225/25201	-	-	50,189	50,189	11,365	57,748	37,166	34,677	140,956	-	65,733	-	206,689	156,500	-
UNIVERSITY RECREATION SUBTOTAL		-	-	635,189	635,189	68,191	866,557	374,766	406,641	1,716,155	-	319,581	-	2,035,736	1,400,547	-
SUBSIDIZED AUXILIARY CENTERS TOTALS		-	-	23,685,843	23,685,843	4,375,975	12,139,121	5,047,412	6,875,259	28,437,767	-	31,192,680	2,958,951	62,589,398	38,903,555	-
GRAND TOTAL		284,974,528	85,302,500	122,005,470	492,282,498	105,831,030	79,512,067	24,141,485	82,509,387	291,993,969	20,652,066	178,536,412	(13,286)	491,169,161	(1,113,337)	-

Central Energy Facility

The Central Energy Facility (CEF) budget has been established to recognize the expenditures for all utilities at the university, including heating, cooling, electricity, water, sewer, recycling and solid waste disposal. This budget does not include the estimated utilities for Public Broadcasting. Utilities for this unit are reflected in its respective operating budgets.

The funding for the Central Energy Facility is derived from internal transfers. Specifically, the cost of utilities is assessed to the General Fund and to Residences and Auxiliary Services, based on the respective square footage of each of these areas. While the overall campus square footage has increased over the past several years, the square footage allocation ratio has remained consistent over the last couple years at around 63 percent general fund and 37 percent Residences and Auxiliary Services.

In a demonstrated model of energy conservation, the utilities budget for CMU has been held constant or flat for eight years, except for adjustments in square footage. This is a remarkable accomplishment of true energy savings.

Major assumptions included in the expenditure budget are as follows:

- The budget includes anticipated costs for employee compensation.
- Purchased thermal fuel costs are expected to remain stable primarily due to decreased fuel costs and conservation measures implemented.
- Purchased electricity costs are expected to remain stable
- Solid waste & recycling costs are projected to remain stable.
- City water and sewer costs are expected to remain stable.
- Bond payments are anticipated to remain stable.

Energy and Utilities strives to minimize utility costs by economically dispatching Central Energy Facility equipment. Operation of both Co-Generation units is the preferred source for steam and electric production. Chilled water production will be optimized by staging the campus' free cooling apparatus, steam absorption chillers, and electric chillers.

Accommodating for the above, the 2016-2017 CEF budget is \$17,084,099. The budget is held constant with the 2015-16 CEF budget.

**CENTRAL MICHIGAN UNIVERSITY
2016-2017 OPERATING BUDGET
CENTRAL ENERGY FACILITY**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES			
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD		
CENTRAL ENERGY FACILITY																
PERSONAL SERVICES	Various	-	-	-	-	-	1,248,875	587,201	547,744	2,383,820	-	-	-	2,383,820	-	(2,383,820)
NUVEEN BOND PAYMENT-1998	50172	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SEF BOND PAYMENT-2008	50172	-	-	-	-	-	-	-	-	-	-	659,250	-	659,250	-	(659,250)
CO-GEN BOND PAYMENT-1990	50172	-	-	-	-	-	-	-	-	-	-	2,010,567	-	2,010,567	-	(2,010,567)
TRUSTEE FEES	50172	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000	-	(20,000)
MAINT SUPPLIES/EQUIP	Various	-	-	-	-	-	-	-	-	-	-	870,000	-	870,000	-	(870,000)
SYSTEM MAINTENANCE	Various	-	-	-	-	-	-	-	-	-	-	2,170,864	-	2,170,864	-	(2,170,864)
PURCHASED THERMAL FUEL	50175	-	-	-	-	-	-	-	-	-	-	4,302,270	-	4,302,270	-	(4,302,270)
PURCHASED ELECTRICITY	50175	-	-	-	-	-	-	-	-	-	-	3,262,175	-	3,262,175	-	(3,262,175)
PURCHASED SEWER AND WATER	50175	-	-	-	-	-	-	-	-	-	-	984,180	-	984,180	-	(984,180)
ENERGY CONSERVATION PROGRAM	50175	-	-	-	-	-	-	-	-	-	-	100,000	-	100,000	-	(100,000)
SOLID WASTE HANDLING	50175	-	-	-	-	-	-	-	-	-	-	320,973	-	320,973	-	(320,973)
CHARGE TO GENERAL FUND (62.92%)		-	-	-	-	-	-	-	-	-	-	(10,749,315)	-	(10,749,315)	-	10,749,315
CHARGE TO AUXILIARY FUND (37.08%)		-	-	-	-	-	-	-	-	-	-	(6,334,784)	-	(6,334,784)	-	6,334,784
GRAND TOTAL		-	-	-	-	-	1,248,875	587,201	547,744	2,383,820	-	(2,383,820)	-	-	-	-

Parking Services

The 2016-17 Parking Services budget is based on previous year results regarding parking permit sales, parking citation revenue and parking meter revenue. This budget is built on a break-even basis with annual contributions to the capital and general funds.

In the fall of 2015, Parking Services implemented the ability for the campus community to appeal and/or pay their parking citation online. This new process provides an easy and convenient option to appeal and/or pay a parking citation, and has drastically decreased conflict in the Parking Services office

Beginning FY 2015-16, Parking Services implemented the ability to pay for their metered parking space via a smartphone application (app). The app is easy to download and use, and provides an alternate payment option when parking in a metered space on-campus. Parking Services is seeing a very positive response from the campus community with a steady increase in usage.

Revenue

The 2016-17 budgeted revenue of \$2,560,000 remains consistent with fiscal year 2015-16. Annual permit sales fluctuate based on academic enrollment as seen with a slight increase in residence hall and freshmen permit sales when compared to the previous academic year.

The Parking Services Department continues to operate within their improved organizational structure to enhance customer services and provide fair and consistent parking enforcement throughout the entire campus community. Parking Services is seeing a slight decrease in violators due to the implementation of the smartphone meter app and a policy change, allowing residence hall vehicles with valid permits the ability to overflow into neighboring residence hall lots instead of the freshmen lot.

Expenses

The Parking Services 2016-17 proposed expenses reflect staff compensation increases based on previously negotiated contractual obligations. The 2016-17 budgets will contribute the same amount to the capital budget and maintain the same operational related expenditures of 2015-16.

**CENTRAL MICHIGAN UNIVERSITY
2016-2017 OPERATING BUDGET
PARKING SERVICES**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN	
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES				
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD			
PARKING SERVICES																	
REGISTRATION FEE	50123	-	-	1,920,000	1,920,000	-	-	-	-	-	-	-	-	-	-	-	1,920,000
VIOLATIONS BUREAU	50124	-	-	465,000	465,000	-	-	-	-	-	-	-	-	-	-	-	465,000
PARKING METER INCOME	50125	-	-	175,000	175,000	-	-	-	-	-	-	-	-	-	-	-	175,000
ATHLETIC PARKING INCOME	50128	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PARKING SERVICES	50130	-	-	-	-	-	283,498	107,000	174,760	565,258	-	87,742	-	653,000	-	-	(653,000)
PARKING LOT SEALING & STRIPING	50130	-	-	-	-	-	-	-	-	-	-	50,000	-	50,000	-	-	(50,000)
2003-04 BUDGET REDUCTION	50130	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(960,000)	(960,000)
2004-05 BUDGET REDUCTION	50130	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(34,000)	(34,000)
CAPITAL POOL CONTRIBUTION	50130	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(863,000)	(863,000)
GRAND TOTAL		-	-	2,560,000	2,560,000	-	283,498	107,000	174,760	565,258	-	137,742	-	703,000	-	(1,857,000)	-

Auxiliary Services

The Auxiliary Services budget consists of the following major units: Residence Halls, University Apartments, Residential Restaurants, Bookstore, Retail Dining, University Center Operations, Central Card Office and Printing Services. Residences and Auxiliary Services functions as a break-even operation. Revenues collected in excess of direct expenses are either returned to: the general fund in the form of overhead and utility costs, the Capital Budget, or retained by Auxiliary Services for internal maintenance operations, equipment replacement, and long-term capital needs.

Revenue

The total revenue in the 2016-17 budgets is projected at \$80,408,725 and is based on the following assumptions:

- A 3.5 percent increase in the room and board unlimited meal plan from \$9,088 for two semesters to \$9,406 for residence hall students.
- Residence hall capacity is approximately 6,000. Estimated fall opening occupancy is 6,000 (100 percent).
- Residence hall occupancy is estimated to average 5,800 (97 percent of budgeted capacity) for the year. Apartment occupancy is predicted to average 94 percent for the year.

Expenditures

The total expenditure budget for 2016-17 is \$80,408,725 which is a .6 percent increase from the 2015-16 budget. The major assumptions and parameters in the expenditure budget are as follows:

- Negotiated and anticipated costs for employee compensation for 2016-17.
- Estimated expenditures for Campus Dining Services (ARAMARK) management fees and reimbursable expenses.
- Projected university overhead charge increases by 3.1 percent for 2016-17. This includes estimated overhead charges for Residence Services, Bookstore, The Down Under Food Court, Goodies to Go, Printing Services, and Internet access.
- Cost of food per student will increase in the range of 4-5 percent.

**CENTRAL MICHIGAN UNIVERSITY
2016-2017 OPERATING BUDGET
RESIDENCES AND AUXILIARY SERVICES**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES								TRANSFERS IN / (OUT)	GROSS MARGIN	
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES			
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.				OVERHEAD
APARTMENTS																
KEWADIN	50021	-	-	657,900	657,900	-	54,167	237,779	24,036	315,982	-	309,552	-	625,534	-	32,366
NORTHWEST	50022	-	-	1,335,111	1,335,111	-	113,327	227,067	55,273	395,667	-	654,661	-	1,050,328	-	284,783
GRAD HSG	50023	-	-	914,500	914,500	-	114,347	26,438	54,827	195,612	-	371,005	-	566,617	-	347,883
APARTMENTS SUBTOTAL		-	-	2,907,511	2,907,511	-	281,841	491,284	134,136	907,261	-	1,335,218	-	2,242,479	-	665,032
BOVEE UC																
BOOKSTORE	50042	-	-	14,500,000	14,500,000	-	554,435	467,258	298,171	1,319,864	10,975,000	1,013,634	-	13,308,498	-	1,191,502
BUILDING	50043	-	-	67,500	67,500	-	305,065	61,195	187,825	554,085	-	60,000	-	614,085	-	(546,585)
CENTRAL CARD	50045	-	-	150,750	150,750	-	76,683	21,000	39,148	136,831	-	158,000	-	294,831	-	(144,081)
MEDIAGRAPHIX	50047	-	-	25,000	25,000	-	-	40,000	500	40,500	-	69,500	-	110,000	-	(85,000)
BOVEE UC SUBTOTAL		-	-	14,743,250	14,743,250	-	936,183	589,453	525,644	2,051,280	10,975,000	1,301,134	-	14,327,414	-	415,836
BOVEE UC FOOD SERVICE																
CATERING	50048	-	-	2,285,350	2,285,350	-	-	411,363	-	411,363	914,140	779,970	-	2,105,473	-	179,877
DOWN UNDER	50049	-	-	897,731	897,731	-	-	172,544	-	172,544	390,513	306,880	-	869,937	-	27,794
EINSTEINS	50050	-	-	350,000	350,000	-	-	66,000	-	66,000	168,000	45,312	-	279,312	-	70,688
GOODIES	50051	-	-	372,708	372,708	-	-	79,708	-	79,708	154,674	77,824	-	312,206	-	60,502
JAVA CITY LIBRARY	50052	-	-	1,335,319	1,335,319	-	-	239,206	-	239,206	681,012	252,841	-	1,173,059	-	162,260
C3 TOWERS	50054	-	-	167,736	167,736	-	-	30,720	-	30,720	86,520	50,408	-	167,648	-	88
JAVA CITY HP	50055	-	-	115,335	115,335	-	-	4,045	-	4,045	68,500	38,540	-	111,085	-	4,250
C3 EXPRESS PEARCE	50056	-	-	1,074,830	1,074,830	-	-	168,755	-	168,755	640,000	221,920	-	1,030,675	-	44,155
THE MARKET	50057	-	-	52,203	52,203	-	-	16,589	-	16,589	32,000	11,533	-	60,122	-	(7,919)
TRACKSIDE SAC	50058	-	-	290,000	290,000	-	-	58,000	-	58,000	114,000	79,746	-	251,746	-	38,254
UC STARBUCKS	50059	-	-	312,700	312,700	-	-	72,000	-	72,000	125,000	113,506	-	310,506	-	2,194
NORTHSIDE MARKET	50060	-	-	440,147	440,147	-	-	73,728	-	73,728	307,622	59,832	-	441,182	-	(1,035)
POD MOBILE	50063	-	-	724,042	724,042	-	-	131,840	-	131,840	282,983	130,152	-	544,975	-	179,067
GRAWN POD EXPRESS	50064	-	-	3,162	3,162	-	-	2,994	-	2,994	1,700	600	-	5,294	-	(2,132)
CONCESSIONS	50076	-	-	119,529	119,529	-	-	17,869	-	17,869	73,388	14,788	-	106,045	-	13,484
BOVEE UC FOOD SERVICE SUBTOTAL		-	-	8,540,792	8,540,792	-	-	1,545,361	-	1,545,361	4,040,052	2,183,852	-	7,769,265	-	771,527
OTHER INCOME																
POOLED INVESTMENT INCOME	50078	-	-	600,000	600,000	-	-	-	-	-	-	-	-	-	-	600,000
OTHER INCOME SUBTOTAL		-	-	600,000	600,000	-	-	-	-	-	-	-	-	-	-	600,000
PRINTING SERVICES																
UNIVERSITY PRESS	50082	-	-	1,607,521	1,607,521	-	576,671	24,810	291,451	892,932	615,000	220,103	-	1,728,035	-	(120,514)
UP COPY CENTER	50083	-	-	270,061	270,061	-	30,785	5,280	22,899	58,964	25,000	148,068	-	232,032	-	38,029
UC COPY CENTER	50084	-	-	133,111	133,111	-	31,825	4,625	21,019	57,469	13,000	43,415	-	113,884	-	19,227
PRINTING SERVICES SUBTOTAL		-	-	2,010,693	2,010,693	-	639,281	34,715	335,369	1,009,365	653,000	411,586	-	2,073,951	-	(63,258)
RESIDENCE HALLS																
BARNES	50002	-	-	885,261	885,261	-	106,882	129,999	70,016	306,897	-	408,444	-	715,341	-	169,920
BEDDOW	50003	-	-	1,237,989	1,237,989	-	118,974	226,985	75,192	421,151	-	442,434	-	863,585	-	374,404
CALKINS	50004	-	-	1,355,565	1,355,565	-	136,439	226,666	85,553	448,658	-	498,684	-	947,342	-	408,223
CAREY	50005	-	-	1,092,195	1,092,195	-	86,956	326,638	56,198	469,792	-	445,058	-	914,850	-	177,345

**CENTRAL MICHIGAN UNIVERSITY
2016-2017 OPERATING BUDGET
RESIDENCES AND AUXILIARY SERVICES**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES								TRANSFERS IN / (OUT)	GROSS MARGIN	
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES			
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.				OVERHEAD
COBB	50006	-	-	1,444,923	1,444,923	-	191,744	343,285	118,360	653,389	-	482,097	-	1,135,486	-	309,437
EMMONS	50007	-	-	1,468,438	1,468,438	-	111,617	353,630	68,284	533,531	-	458,285	-	991,816	-	476,622
HERRIG	50008	-	-	1,473,141	1,473,141	-	133,528	455,291	83,825	672,644	-	468,618	-	1,141,262	-	331,879
LARZELERE	50009	-	-	1,393,190	1,393,190	-	162,636	203,640	101,092	467,368	-	505,782	-	973,150	-	420,040
MERRILL	50010	-	-	1,233,286	1,233,286	-	121,885	152,832	76,919	351,636	-	455,184	-	806,820	-	426,466
ROBINSON	50011	-	-	918,183	918,183	-	124,795	158,807	78,645	362,247	-	474,754	-	837,001	-	81,182
SAXE	50012	-	-	1,416,705	1,416,705	-	101,510	272,968	64,832	439,310	-	453,201	-	892,511	-	524,194
SWEENEY	50013	-	-	1,341,456	1,341,456	-	133,528	283,709	83,825	501,062	-	511,540	-	1,012,602	-	328,854
THORPE	50015	-	-	1,327,346	1,327,346	-	133,528	170,719	83,825	388,072	-	481,866	-	869,938	-	457,408
TROUT	50016	-	-	1,261,504	1,261,504	-	127,707	254,757	80,373	462,837	-	443,965	-	906,802	-	354,702
TROUTMAN	50017	-	-	967,834	967,834	-	107,195	147,992	81,515	336,702	-	438,923	-	775,625	-	192,209
WHEELER	50018	-	-	1,459,031	1,459,031	-	206,434	279,798	113,763	599,995	-	605,252	-	1,205,247	-	253,784
WOLDT	50019	-	-	1,473,141	1,473,141	-	159,725	251,635	99,365	510,725	-	462,434	-	973,159	-	499,982
KULHAVI	50025	-	-	1,393,852	1,393,852	-	139,349	183,796	87,279	410,424	-	507,149	-	917,573	-	476,279
KESSELER	50026	-	-	1,369,401	1,369,401	-	104,420	209,137	66,558	380,115	-	500,110	-	880,225	-	489,176
CAMPBELL	50027	-	-	1,387,739	1,387,739	-	98,599	193,689	63,104	355,392	-	509,087	-	864,479	-	523,260
CELANI	50028	-	-	1,302,161	1,302,161	-	109,315	199,931	70,012	379,258	-	476,675	-	855,933	-	446,228
FABIANO	50029	-	-	1,338,838	1,338,838	-	121,885	202,012	76,918	400,815	-	502,119	-	902,934	-	435,904
RESIDENCE HALLS SUBTOTAL		-	-	28,541,179	28,541,179	-	2,838,651	5,227,916	1,785,453	9,852,020	-	10,531,661	-	20,383,681	-	8,157,498
RESIDENTIAL RESTAURANTS																
CAREY	50032	-	-	7,270,250	7,270,250	-	67,427	645,910	51,395	764,732	1,599,000	2,449,600	-	4,813,332	-	2,456,918
MERRILL	50033	-	-	4,858,000	4,858,000	-	40,907	277,447	31,208	349,562	631,000	1,770,580	-	2,751,142	-	2,106,858
ROBINSON	50034	-	-	4,628,050	4,628,050	-	42,947	328,618	30,145	401,710	793,000	1,794,433	-	2,989,143	-	1,638,907
WOLDT	50035	-	-	6,309,000	6,309,000	-	58,247	542,530	42,895	643,672	1,345,000	2,328,759	-	4,317,431	-	1,991,569
RESIDENTIAL RESTAURANTS SUBTOTAL		-	-	23,065,300	23,065,300	-	209,528	1,794,505	155,643	2,159,676	4,368,000	8,343,372	-	14,871,048	-	8,194,252
UNALLOCATED EXPENSES																
DEBT SERVICE	50065	-	-	-	-	-	-	-	-	-	-	4,359,701	-	4,359,701	-	(4,359,701)
UNIV. OVERHEAD ASSESSMENT-GF	50969	-	-	-	-	-	-	-	-	-	-	-	5,043,378	5,043,378	-	(5,043,378)
GENERAL FUND CONTRIBUTION	50969	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,117,265)	(3,117,265)
DEFERRED MAINT. CONTRIBUTION	74949	-	-	-	-	-	-	-	-	-	-	-	-	-	(900,000)	(900,000)
CAPITAL BUDGET CONTRIBUTION	74949	-	-	-	-	-	-	-	-	-	-	-	-	-	(720,600)	(720,600)
OPERATING & CAPITAL RESERVE	74949	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,000,000)	(2,000,000)
MAINT REPLACEMENT & RENOV	74949	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,599,943)	(2,599,943)
UNALLOCATED EXPENSES SUBTOTAL		-	-	-	-	-	-	-	-	-	-	4,359,701	5,043,378	9,403,079	(9,337,808)	(18,740,887)
GRAND TOTAL		-	-	80,408,725	80,408,725	-	4,905,484	9,683,234	2,936,245	17,524,963	20,036,052	28,466,524	5,043,378	71,070,917	(9,337,808)	-

Athletics

The Athletics revenue and expenditure budgets are represented as a subsidized auxiliary center. Almost all of the athletics-related accounts were transferred from the general fund, effective July 1, 1995. The auxiliary fund accounts allow the financial activity of a sport or event to be fully recorded in one account and better accommodate the athletics department's reporting needs.

The 2016-17 Athletic revenue budget is projected at \$6,778,959. In addition, the general fund support of \$22,482,966 reflects the university's commitment to continue to provide the Athletics Department the appropriate level of funding it received when it was part of the general fund. The general fund support includes funding for a majority of the faculty and staff salaries and benefits, overhead, debt service, scholarships, supplies and expenses and gender equity initiatives. The current scholarship subsidy includes 132 in-state awards and 100 out-of-state awards. The total subsidized scholarship budget for 2016-17 is set at \$6,247,909. Revenues, totaling \$6,778,959 received from ticket sales, game guarantees, fund raising and other external sources support the additional operating needs of the athletic programs.

The 2016-17 fiscal year expenditure budget (including transfers out) shows a total budget of \$29,261,925, yielding a projected break-even situation for 2016-17.

**CENTRAL MICHIGAN UNIVERSITY
2016-2017 OPERATING BUDGET
ATHLETICS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES			
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD		
ATHLETICS																
ATHLETIC DIRECTOR	25507/55000	-	-	-	-	-	579,206	107,369	230,119	916,694	-	50,000	-	966,694	-	(966,694)
GENERAL FM & EQUIPMENT	55001	-	-	-	-	-	132,080	38,320	52,164	222,564	-	300,000	-	522,564	-	(522,564)
NCAA PAYMENTS	55002	-	-	750,000	750,000	-	-	-	-	-	-	-	-	-	-	750,000
TRUST FEES/DEBT PAYMENT	55004	-	-	-	-	-	-	-	-	-	-	1,844,513	-	1,844,513	-	(1,844,513)
NCAA ACADEMIC ENHANCEMENT	55005	-	-	150,000	150,000	-	181,176	118,910	77,041	377,127	-	60,000	-	437,127	-	(287,127)
HALL OF FAME	55006	-	-	-	-	-	-	-	-	-	-	12,000	-	12,000	-	(12,000)
IMG REVENUE	55007	-	-	600,000	600,000	-	-	-	-	-	-	130,000	-	130,000	-	470,000
COMPLIANCE	55008	-	-	-	-	-	141,351	10,960	69,936	222,247	-	35,000	-	257,247	-	(257,247)
SPORTS INFORMATION DEPT	55009	-	-	-	-	-	150,254	78,212	86,806	315,272	-	35,000	-	350,272	-	(350,272)
MID AMERICAN CONFERENCE	55010	-	-	1,100,000	1,100,000	-	-	-	-	-	-	290,000	-	290,000	-	810,000
ATHLETIC SPECIAL EVENTS	55015	-	-	36,000	36,000	-	-	-	-	-	-	-	-	-	-	36,000
ATHLETICS-GENERAL	55020	-	-	141,959	141,959	-	61,531	42,400	35,936	139,867	-	186,296	2,453,843	2,780,006	22,482,966	19,844,919
ATHLETIC TICKET TRADE	55023	-	-	100,000	100,000	-	64,770	56,547	32,540	153,857	-	140,000	-	293,857	-	(193,857)
SPECIAL PROJECTS-ATHLETICS	55029	-	-	-	-	-	-	-	-	-	-	5,000	-	5,000	-	(5,000)
EQUIPMENT & LOCKER ROOM	55035	-	-	-	-	-	90,352	14,360	55,397	160,109	-	15,000	-	175,109	-	(175,109)
SCOREBOARDS	55049	-	-	-	-	-	-	152,202	-	152,202	-	75,000	-	227,202	-	(227,202)
SPORTS MEDICINE	55050	-	-	50,000	50,000	-	294,398	264,645	147,641	706,684	-	160,000	-	866,684	-	(816,684)
ATHLETIC AWARDS	55051	-	-	-	-	-	-	-	-	-	-	15,000	-	15,000	-	(15,000)
ATHLETIC INJURIES	55052	-	-	-	-	-	-	-	-	-	-	170,000	-	170,000	-	(170,000)
ATHLETIC PROMOTIONS	55053	-	-	-	-	-	104,089	40,360	47,032	191,481	-	120,000	-	311,481	-	(311,481)
POST SEASON COMPETITION	55055	-	-	20,000	20,000	-	-	-	-	-	-	200,000	-	200,000	-	(180,000)
STRENGTH & COND. PROGRAM	55057	-	-	-	-	44,830	73,373	4,580	58,454	181,237	-	35,000	-	216,237	-	(216,237)
CHEERLEADERS	55060	-	-	50,000	50,000	-	-	10,765	-	10,765	-	50,000	-	60,765	-	(10,765)
ADIDAS/SLD	55061	-	-	50,000	50,000	-	-	-	-	-	-	450,000	-	450,000	-	(400,000)
DEVELOPMENT OFFICER	55064	-	-	-	-	-	43,377	600	17,462	61,439	-	17,000	-	78,439	-	(78,439)
CMU CHIPPETTES	55065	-	-	70,000	70,000	-	-	6,459	-	6,459	-	70,000	-	76,459	-	(6,459)
FOOTBALL SUITES	55067	-	-	100,000	100,000	-	-	-	-	-	-	5,000	-	5,000	-	95,000
50/50 RAFFLE	55069	-	-	40,000	40,000	-	-	-	-	-	-	25,000	-	25,000	-	15,000
CHIPPEWA CLUB	55070	-	-	40,000	40,000	-	111,426	126,064	58,967	296,457	-	60,000	-	356,457	-	(316,457)
FOOTBALL ADMINISTRATIVE	55072	-	-	1,150,000	1,150,000	-	-	12,000	-	12,000	-	950,000	-	962,000	-	188,000
FOOTBALL	55075	-	-	900,000	900,000	1,023,960	507,312	494,563	546,062	2,571,897	-	1,000,000	-	3,571,897	-	(2,671,897)
BASKETBALL ADMINISTRATIVE	55076	-	-	123,000	123,000	-	-	58,000	-	58,000	-	300,000	-	358,000	-	(235,000)
MEN'S BASKETBALL	55081	-	-	300,000	300,000	297,300	312,120	214,074	203,789	1,027,283	-	350,000	-	1,377,283	-	(1,077,283)
BASEBALL	55082	-	-	70,000	70,000	199,350	-	74,894	86,842	361,086	-	250,000	-	611,086	-	(541,086)
MENS TRACK & CROSS CO	55083	-	-	-	-	167,311	-	2,400	78,162	247,873	-	-	-	247,873	-	(247,873)
WRESTLING	55085	-	-	61,000	61,000	206,150	-	57,337	80,348	343,835	-	105,000	-	448,835	-	(387,835)
TRACK & FIELD - COMBINED	55087	-	-	71,000	71,000	-	-	-	-	-	-	175,000	-	175,000	-	(104,000)
WOMEN'S BASKETBALL	55091	-	-	60,000	60,000	214,731	208,080	165,787	141,275	729,873	-	225,000	-	954,873	-	(894,873)
WOMEN'S SOCCER	55092	-	-	29,000	29,000	155,044	-	1,320	68,295	224,659	-	112,000	-	336,659	-	(307,659)
FIELD HOCKEY	55093	-	-	20,000	20,000	105,882	-	22,960	34,122	162,964	-	100,000	-	262,964	-	(242,964)
GYMNASTICS	55094	-	-	58,000	58,000	210,735	-	57,625	82,751	351,111	-	110,000	-	461,111	-	(403,111)
WOMEN'S GOLF	55095	-	-	15,000	15,000	58,079	-	22,600	20,602	101,281	-	134,500	-	235,781	-	(220,781)

**CENTRAL MICHIGAN UNIVERSITY
2016-2017 OPERATING BUDGET
ATHLETICS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES			
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD		
WOMEN'S LACROSSE	55096	-	-	22,000	22,000	108,355	-	22,960	39,288	170,603	-	175,000	-	345,603	-	(323,603)
WOMENS TRACK & CROSS CO	55097	-	-	-	-	167,311	-	-	78,162	245,473	-	-	-	245,473	-	(245,473)
VOLLEYBALL	55098	-	-	12,000	12,000	134,213	-	60,440	53,498	248,151	-	110,000	-	358,151	-	(346,151)
SOFTBALL	55099	-	-	60,000	60,000	221,436	-	6,920	84,958	313,314	-	175,000	-	488,314	-	(428,314)
ATHLETIC SCHOLARSHIPS	55136	-	-	400,000	400,000	-	-	-	-	-	-	6,697,909	-	6,697,909	-	(6,297,909)
SPORTS CAMPS	55370	-	-	130,000	130,000	-	-	-	-	-	-	-	-	-	-	130,000
GRAND TOTAL		-	-	6,778,959	6,778,959	3,314,687	3,054,895	2,346,633	2,567,649	11,283,864	-	15,524,218	2,453,843	29,261,925	22,482,966	-

<u>General Fund Support Summary</u>	
Faculty Salaries	3,448,624
Staff Salaries	2,150,005
Regular Faculty Benefits	1,258,545
FT Faculty & Staff Benefits	1,877,191
Supplies & Equipment	2,551,583
Overhead	2,453,843
Debt Service	1,844,513
Scholarships	6,247,909
Additional University Subsidy (2009-2010)	650,753
Total General Fund Support	22,482,966

College of Medicine – Clinical Operations

The College of Medicine – Clinical Operations consists of medical practices and one shared services agreement. The University Health Services department transferred to the College of Medicine in fiscal year 2012-13. The total subsidy for the College of Medicine – Clinical Operations is \$892,574. The subsidy is necessary to assure the continued provision of essential clinical, campus health education and other related services to CMU students and the university community.

**CENTRAL MICHIGAN UNIVERSITY
2016-2017 OPERATING BUDGET
COLLEGE OF MEDICINE CLINICS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL				TOTAL EXPENSES		
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD			
COLLEGE OF MEDICINE CLINICS																
UNIVERSITY HEALTH SERVICES	1501000000	-	-	1,766,321	1,766,321	780,932	712,825	34,000	642,316	2,170,073	-	250,198	238,624	2,658,895	892,574	-
SIMMONS CENTER	1404001000	-	-	527,191	527,191	200,800	107,501	-	101,590	409,891	-	117,300	-	527,191	-	-
NEW CLINIC OPERATIONS	1403001000	-	-	75,000	75,000	-	-	-	-	-	-	75,000	-	75,000	-	-
MCLAREN CENTER	1516200039	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GRAND TOTAL		-	-	2,368,512	2,368,512	981,732	820,326	34,000	743,906	2,579,964	-	442,498	238,624	3,261,086	892,574	-

Computing Support

The Office of Information Technology continues to apply funding to support key services. Major projects for 2016-17 are targeted to improvement of internal IT business processes, a major information security initiative, the continuation of a major software development project supporting online student advising services, the assimilation of our College of Medicine into the university's primary academic and administrative systems, the rollout of a customer relationship management system in the Enrollment and Student Services division, and the expansion of business intelligence capabilities.

**CENTRAL MICHIGAN UNIVERSITY
2016-2017 OPERATING BUDGET
COMPUTING SUPPORT**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES			
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD		
COMPUTING SUPPORT																
OIT	24310/26376/53119	-	-	-	-	-	353,476	16,700	143,322	513,498	-	49,700	-	563,198	11,941,981	11,378,783
MEDIATED SERVICES	53110	-	-	-	-	-	167,559	61,170	80,724	309,453	-	400,000	-	709,453	-	(709,453)
APPLICATION & DEVELOPMENT	53111	-	-	-	-	-	572,287	4,500	248,854	825,641	-	33,245	-	858,886	-	(858,886)
NETWORK	53112	-	-	-	-	-	454,584	220,678	187,484	862,746	-	455,000	-	1,317,746	400,000	(917,746)
INFRASTRUCTURE	53114	-	-	-	-	-	864,972	-	326,338	1,191,310	-	84,200	-	1,275,510	-	(1,275,510)
TECH SERVICES	53115	-	-	-	-	-	135,949	153,000	71,624	360,573	-	54,100	-	414,673	100,000	(314,673)
HELP DESK AND USER SUPPORT	53116	-	-	-	-	-	443,191	327,284	191,216	961,691	-	64,500	-	1,026,191	-	(1,026,191)
OIT MAINTENANCE	53118	-	-	-	-	-	-	-	-	-	-	3,571,963	-	3,571,963	-	(3,571,963)
PROJECT MANAGEMENT OFFICE	53120	-	-	-	-	-	67,320	94,660	30,153	192,133	-	27,335	-	219,468	-	(219,468)
DEVELOPMENT & MAINTENANCE	53121	-	-	-	-	-	464,883	261,505	178,326	904,714	-	27,335	-	932,049	-	(932,049)
DATA SERVICES	53125	-	-	-	-	-	944,508	210,475	367,431	1,522,414	-	30,430	-	1,552,844	-	(1,552,844)
GRAND TOTAL		-	-	-	-	-	4,468,729	1,349,972	1,825,472	7,644,173	-	4,797,808	-	12,441,981	12,441,981	-

Public Broadcasting

The 2016-17 Public Broadcasting revenue and expenditures budget net together to break even at June 30, 2017, with a total budget of \$6,573,457 as compared to \$6,082,498 in 2015-16.

The total revenue for the network reflects a 8.5 percent increase over the budgeted 2015-16 revenue. Contributions, underwriting and funding by the Corporation for Public Broadcasting are expected to increase. The expenditure portion of the budget increases 8 percent from 2015-16 expenditures.

**CENTRAL MICHIGAN UNIVERSITY
2016-2017 OPERATING BUDGET
PUBLIC BROADCASTING**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN	
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL							
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD	TOTAL EXPENSES			
RADIO																	
WCMU TV & FM	23000/43310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	869,835	869,835
MISCELLANEOUS	43305/43313	-	-	2,000	2,000	-	-	-	-	-	-	-	-	-	-	-	2,000
TOWER RENT	43313	-	-	29,510	29,510	-	-	-	-	-	-	-	-	-	-	-	29,510
CONTRIBUTIONS	9300011	-	-	1,089,500	1,089,500	-	-	-	-	-	-	-	-	-	-	-	1,089,500
MANAGEMENT & GENERAL	43350	-	-	-	-	-	157,900	4,500	61,727	224,127	-	54,000	-	278,127	-	-	(278,127)
FUNDRAISING	43351	-	-	-	-	-	104,442	71,845	51,554	227,841	-	127,750	-	355,591	-	-	(355,591)
BROADCASTING	43352	-	-	-	-	-	190,750	11,800	82,357	284,907	-	367,906	-	652,813	-	-	(652,813)
PROGRAMMING	43353	-	-	-	-	-	222,725	49,000	118,756	390,481	-	442,118	-	832,599	-	-	(832,599)
PROGRAM INFORMATION & OUTREACH	43354	-	-	-	-	-	47,967	1,886	21,372	71,225	-	90,490	-	161,715	-	-	(161,715)
CORP FOR PUBLIC BROADCASTING	69015	-	-	290,000	290,000	-	-	-	-	-	-	-	-	-	-	-	290,000
TOTAL RADIO		-	-	1,411,010	1,411,010	-	723,784	139,031	335,766	1,198,581	-	1,082,264	-	2,280,845	869,835	-	
TELEVISION																	
WCMU TV & FM	23000/43210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,275,786	1,275,786
MISCELLANEOUS	43205/43213	-	-	96,000	96,000	-	-	-	-	-	-	-	-	-	-	-	96,000
TOWER RENT	43213	-	-	255,826	255,826	-	-	-	-	-	-	-	-	-	-	-	255,826
CONTRIBUTIONS	9300010	-	-	1,615,000	1,615,000	-	-	-	-	-	-	-	-	-	-	-	1,615,000
MANAGEMENT & GENERAL	43250	-	-	-	-	-	172,334	37,200	61,511	271,045	-	501,864	-	772,909	-	-	(772,909)
FUNDRAISING	43251	-	-	-	-	-	138,908	33,955	63,613	236,476	-	379,100	-	615,576	-	-	(615,576)
BROADCASTING	43252	-	-	-	-	-	509,153	25,000	208,877	743,030	-	548,800	-	1,291,830	-	-	(1,291,830)
PROGRAMMING	43253	-	-	-	-	-	215,600	62,505	94,055	372,160	-	991,813	-	1,363,973	-	-	(1,363,973)
PROGRAM INFORMATION & OUTREACH	43254	-	-	-	-	-	70,948	2,900	29,021	102,869	-	145,455	-	248,324	-	-	(248,324)
CORP FOR PUBLIC BROADCASTING	69005	-	-	1,050,000	1,050,000	-	-	-	-	-	-	-	-	-	-	-	1,050,000
TOTAL TELEVISION		-	-	3,016,826	3,016,826	-	1,106,943	161,560	457,077	1,725,580	-	2,567,032	-	4,292,612	1,275,786	-	
GRAND TOTAL		-	-	4,427,836	4,427,836	-	1,830,727	300,591	792,843	2,924,161	-	3,649,296	-	6,573,457	2,145,621	-	

Telecommunications

The Telecommunications budget for 2016-17 is built on the assumption that revenue and expenses will increase by 6.8 percent, with the culmination of scheduled building and renovation projects (Bio-Sciences and College of Medicine). Budgeted expenses for telephone switch maintenance, cable service, and local phone access decrease as a result of renegotiated contracts; however, negotiated employee compensation increases. Revenue from Connect CMU Cellular Phone program continues to increase due to marketing efforts; while the need for additional deferred maintenance funding in areas such as physical security, mediated classrooms and the university data network is becoming more critical.

**CENTRAL MICHIGAN UNIVERSITY
2016-2017 OPERATING BUDGET
TELECOMMUNICATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES										TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES				
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD			
TELECOMMUNICATIONS																	
USAGE-RESALE	50142	-	-	5,000	5,000	-	-	-	-	-	-	-	-	-	-	-	5,000
USAGE-ADMINISTRATIVE	50142	-	-	290,800	290,800	-	-	-	-	-	-	-	-	-	-	-	290,800
NONTAXABLE SALES-RESALE	50142	-	-	160,450	160,450	-	-	-	-	-	-	-	-	-	-	-	160,450
CELLULAR PHONE RESALE	50142	-	-	4,270,000	4,270,000	-	-	-	-	-	-	-	-	-	-	-	4,270,000
MONTHLY SERVICE-ADMINISTRATIVE	50142	-	-	2,240,000	2,240,000	-	-	-	-	-	-	-	-	-	-	-	2,240,000
SERVICE ORDER CHARGES	50142	-	-	780,000	780,000	-	-	-	-	-	-	-	-	-	-	-	780,000
MONTHLY PHONE SERVICE-RES HALLS	50142	-	-	300,000	300,000	-	-	-	-	-	-	-	-	-	-	-	300,000
MONTHLY CABLE SERVICE-RES HALLS	50142	-	-	315,000	315,000	-	-	-	-	-	-	-	-	-	-	-	315,000
OTHER REVENUE	50142	-	-	35,000	35,000	-	-	-	-	-	-	-	-	-	-	-	35,000
PERSONNEL SERVICES	50142	-	-	-	-	-	869,612	250,000	419,171	1,538,783	-	-	-	1,538,783	62,611	(1,476,172)	
TRUCKS-LOCAL/USAGE	50142	-	-	-	-	-	-	-	-	-	-	70,000	-	70,000	-	(70,000)	
TRUNKS-TOLL/USAGE	50142	-	-	-	-	-	-	-	-	-	-	340,000	-	340,000	-	(340,000)	
CABLE TV ROYALTIES	50142	-	-	-	-	-	-	-	-	-	-	172,000	-	172,000	-	(172,000)	
SUPPLIES/DEPARTMENTAL	50142	-	-	-	-	-	-	-	-	-	-	229,372	-	229,372	-	(229,372)	
SUPPLIES/RESALE-PLANT	50142	-	-	-	-	-	-	-	-	-	-	4,350,000	-	4,350,000	-	(4,350,000)	
SUPPLIES/SYSTEM RELATED	50142	-	-	-	-	-	-	-	-	-	-	685,000	-	685,000	-	(685,000)	
UNCOLLECTIBLE WRITE-OFFS	50142	-	-	-	-	-	-	-	-	-	-	7,500	-	7,500	-	(7,500)	
OVERHEAD RECOVERY / REDUCTIONS	50142	-	-	-	-	-	-	-	-	-	-	-	266,484	266,484	(799,722)	(1,066,206)	
GRAND TOTAL		-	-	8,396,250	8,396,250	-	869,612	250,000	419,171	1,538,783	-	5,853,872	266,484	7,659,139	(737,111)	-	

University Events and Conferences Services

The 2016-17 University Events budget includes general fund support of \$147,780. University Events coordinates all aspects of activities offered at the University for non-athletic public performances. University Events functions as the contracting agent for the University for all public events as it relates to performing artists, speakers and films. The department works with student organizations, university departments and community organizations in providing production services for all levels of performing arts and special events. The department also controls use, rental and related billings of all University staging, chairs and audio and video equipment.

The 2015-16 Event and Conference Services (ECS) budget includes general fund support of \$129,197. ECS is responsible for providing leadership, administration and overall coordination, management and development of camps, conferences and events. ECS meets with conference and event planners, arranges event details and coordinates service delivery. ECS also schedules and manages the use of CMU facilities by internal and external organizations and individuals. The general fund subsidy provides opportunities to support academic and administrative units with their coordination of events, camps and conferences at CMU.

**CENTRAL MICHIGAN UNIVERSITY
2016-2017 OPERATING BUDGET
UNIVERSITY EVENTS & CONFERENCE SERVICES**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN	
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES				
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD			
EVENTS & CONFERENCE SERVICES																	
EVENTS & CONFERENCE SERVICES	50250/25201	-	-	119,947	119,947	11,365	73,406	68,158	47,079	200,008	-	49,136	-	249,144	129,197	-	
UNIVERSITY EVENTS	50181/25201	-	-	959,150	959,150	-	154,869	323,292	72,498	550,659	-	556,271	-	1,106,930	147,780	-	
GRAND TOTAL		-	-	1,079,097	1,079,097	11,365	228,275	391,450	119,577	750,667	-	605,407	-	1,356,074	276,977	-	

University Recreation

The 2016-17 University Recreation budget includes general fund support of \$2,140,209. University Recreation conducts recreation and fitness programs for the campus community largely occurring in the Student Activity (SAC), as well as the Outdoor Sports Complex and Disc Golf Course. The SAC is a comprehensive, holistic activity center focusing on fitness, wellness, and leisure pursuits for all members of the university community. The general fund subsidy supports facilities, programs and services that are designed to help students, faculty and staff maintain healthy lifestyles and to provide choices for active use of leisure time. Activities are offered within the program areas of aquatics, fitness/wellness, informal recreation, intramural sports, social activities and special events. The department also advises and facilitates club sports.

The 2016-17 Events Center Operations budget includes general fund support of \$232,647. Events Center Operations is responsible for the daily leadership and management of the CMU Events Center. Events Center Operations coordinates scheduling, personnel and events management. The general fund subsidy supports staffing of events and coordination of all operations for the CMU Events Center. This subsidy allows access to the Events Center for Academic Programs, Athletics, Student Life, University Events and other university functions by providing operational support costs for these units. In addition, a portion of this subsidy funds the management of the Ticket Central Box Office, and provides the support for campus wide ticket operations.

**CENTRAL MICHIGAN UNIVERSITY
2016-2017 OPERATING BUDGET
UNIVERSITY RECREATION**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN	
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL							
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD	TOTAL EXPENSES			
UNIVERSITY RECREATION																	
UREC - OVERARCHING ACCOUNT	50190/25201	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UNIVERSITY RECREATION	50195/25201	-	-	515,000	515,000	45,461	770,075	310,000	350,426	1,475,962	-	206,938	-	1,682,900	1,167,900	-	
TICKET CENTRAL	50183/25201	-	-	70,000	70,000	11,365	38,734	27,600	21,538	99,237	-	46,910	-	146,147	76,147	-	
EVENTS CENTER OPERATIONS	50225/25201	-	-	50,189	50,189	11,365	57,748	37,166	34,677	140,956	-	65,733	-	206,689	156,500	-	
GRAND TOTAL		-	-	635,189	635,189	68,191	866,557	374,766	406,641	1,716,155	-	319,581	-	2,035,736	1,400,547	-	

SPECIFIC 2016-2017 EXPENDITURE ITEMS EXCEEDING \$1,000,000 CONTRACTING AUTHORITY TO BE GRANTED WITH ACCEPTANCE OF 2016-2017 BUDGET DOCUMENT

ITEM/ACCOUNT NAME/VENDOR	FUNDING SOURCE/ ACCOUNT NUMBER	ESTIMATED AMOUNT	EXPLANATION
1) Library Media Acquisitions	24120	\$4,100,000	Subscription services for approximately 2,329 periodical & electronic resources (EBSCO Subscription Services handled 1,720 of the subscriptions, standing orders, databases and journal packages for a total of \$2,545,653).
2) Furniture	Various	3,750,000	For the purchase of office furniture, including classroom furniture replacement.
3) Insurance Coverage	26405/27520	1,935,000	Premiums for insurance coverage of general liability, errors and omissions, medical malpractice, auto, excess workers' compensation, property and other insurance coverage. Some of the premium expenses are charged back to Auxiliary Services, College of Medicine, Global Campus, etc. This amount does not include self-insured workers' compensation nor internally funded retention/reserve amounts for payment of individual claims.
4) Employee Benefits and Insurance	Various	34,040,527	Premiums for insurance coverage for medical, dental, prescription drug, long-term disability, and life for employees eligible to receive insurance. This amount includes the University contributions as well as employee payroll deductions.
5) Custodial Services	27131	1,300,000	Purchase of custodial services and supplies for one year renewal with Romanow Building Services for Dow Science Building, Greenhouse, Global Campus, Indoor Athletic Complex, Music Building, Library, Health Professions & Education and Human Services Building.
6) Student Technology	50142/53112	2,500,000	Purchase of network equipment for upgrade and maintenance.
7) University Marketing & Advertising	Global Campus - Various & University Communications	7,500,000	Contract with media buying agent for various marketing and advertising initiatives for Global Campus learning center locations across the U.S and University Communications.
8) Property Leases	Global Campus - Various	3,300,000	Real estate lease agreements for classroom space needs in Global Campus learning center locations across the U.S.
9) Software/Hardware Maintenance	53118/76100	3,355,000	Annual maintenance costs for hardware, software and membership fees.
10) Software Hardware Purchases	53117/70544	2,000,000	Annual purchases for new and replacement hardware, software and consulting or other project expenses.
11) Supplies & Equipment, Faculty Start-up	Various	4,000,000	Supplies and equipment purchases associated with hiring research intensive faculty.
12) Water & Sewer Purchase	50175	1,024,046	Water and sewer purchase for the University from the City of Mount Pleasant.
13) Audio/Video Equipment	Various	1,200,000	Audio/Video equipment contract for one year with Bluewater.
14) Computer Equipment	Various	1,100,000	Agreement for purchasing university computers. This is the first (1st) year of a two (2) year agreement with CDW.
TOTAL		<u>\$71,104,573</u>	

"EXEMPT" ITEMS EXCEEDING \$1,000,000 THAT ARE FOR RESALE PURPOSES APPROVED IN THE BY-LAW CHANGE TO CONTRACTING AUTHORITY AS REVISED JANUARY 26, 1990 FOR INFORMATIONAL PURPOSES ONLY

ITEM/ACCOUNT NAME/VENDOR	FUNDING SOURCE/ ACCOUNT NUMBER	ESTIMATED AMOUNT	EXPLANATION
1) Residence Hall Dining Services	Auxiliary	4,900,000	Cost of goods sold to include food purchases and non-food supply items for resale in Residential Dining Services Operations.
2) Retail Dining Services	Auxiliary	4,300,000	Cost of goods sold to include food purchases and non-food supply items for resale in Retail Dining Services Operations.
3) Bookstore	Auxiliary	11,800,000	Cost of goods sold to include books, supplies, clothing and all other items purchased for resale in Bookstore operations.
TOTAL		<u>\$21,000,000</u>	

MULTI-YEAR CONTRACTS EXCEEDING \$1,000,000, PREVIOUSLY APPROVED FOR INFORMATIONAL PURPOSES ONLY

ITEM/ACCOUNT NAME/VENDOR	FUNDING SOURCE/ ACCOUNT NUMBER	ESTIMATED AMOUNT	EXPLANATION
1) Purchased Electricity	50175	3,868,833	Electricity purchase for the University. Current supplier is Wolverine Power. Multiple suppliers approach for bidding purposes still in effect.
2) Natural Gas Purchase	50175	4,562,266	Campus purchased natural gas. Multiple suppliers will be used for contract lengths not to exceed three (3) years.
3) Copier/Printer Equipment	Printing Services	1,250,000	Multi-year contract (5-year) of copiers, printers, fax devices to replace some existing and add some new equipment.
4) Business Bank Card/Line of Credit - Vendor Payments	Various	10,000,000	Fourth (4th) year of a five (5) year agreement for a line of credit to be established with PNC to cover CMU's monthly vendor payments and over 800 cardholder's monthly transactions.
5) Office Supplies	Various	1,250,000	Contract expiring in 2017 with Office Depot for office supplies.
6) Furnishings and Other Equipment	Residence Halls and Apartments	2,500,000	Includes desks, chairs, dressers, beds, mattresses, curtains, carpet, vanities, lighting, other case goods, and other equipment and furnishings. Includes computer lab technology equipment and software.
7) Secure 24 - SAP Hosting	53118	2,371,436	Fourth (4th) year of a five (5) year agreement for hosting of CMU's SAP Environment.
TOTAL		<u>\$25,802,535</u>	

APPENDIX D

UNIVERSITY DEFERRED MAINTENANCE BUDGET

	COST CENTER / INTERNAL ORDER	2016-17
<u>FUNDING SOURCES</u>		
CAPITAL BUDGET PRIOR YEAR FUNDS	70237	\$ 299,155
GENERAL FUND	27030	2,756,286
PARKING SERVICES	50130	863,000
RES & AUX SERVICES	74949	1,620,600
UNIVERSITY RESERVES	74995	2,409,159
TOTAL FUNDING SOURCES		\$ 7,948,200
<u>USES OF FUNDS</u>		
DEFERRED MAINTENANCE		7,948,200
TOTAL USES OF FUNDS		\$ 7,948,200
NET SURPLUS (DEFICIT)		\$ -

DEFERRED MAINTENANCE DETAIL

LOCATION	PROJECTS	2016-17
CAMPUS	ANNUAL - CURBING AND STORM SEWER REPLACEMENT	\$ 95,000
CAMPUS	ANNUAL - ELEVATOR MAINTENANCE	155,000
CAMPUS	ANNUAL - ENVIRONMENTAL	50,000
CAMPUS	ANNUAL - FLOOR REPLACEMENT (HARD SURFACE)	145,000
CAMPUS	ANNUAL - MASONRY RESTORATION - CAREY, TROUTMAN, COBB	1,733,000
CAMPUS	ANNUAL - PARKING LOT ASPHALT REPAIR	134,000
CAMPUS	ANNUAL - ROAD REPAIR	398,000
CAMPUS	ANNUAL - ROOF REPLACEMENT	337,000
CAMPUS	ANNUAL - SIDEWALK REPAIR	379,000
CAMPUS	ANNUAL - WOOD FLOOR RESURFACE	45,000
CAMPUS	EXTERIOR LIGHTING IMPROVEMENTS	315,000
CAMPUS	TENNIS COURT RESURFACE	355,000
DOW SCIENCE	INTAKE REPLACEMENT	50,000
DOW SCIENCE	STAIR TREAD REPLACEMENT	60,000
KELLY SHORTS	TURF REPLACEMENT	600,000
PBS	ANNUAL - TOWER MAINTENANCE	530,000
WARRINER	DOMESTIC WATER REPLACEMENT	319,000
SAC POOL	RENOVATION	2,248,200
TOTAL DEFERRED MAINTENANCE		\$ 7,948,200